

COMPANY REGISTRATION NUMBER: NI043260
CHARITY REGISTRATION NUMBER: NIC100599

**Devenish Partnership Forum
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2017**

THURSDAY



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JNI

21/12/2017

#177

COMPANIES HOUSE

SP McCAFFREY & CO

Chartered accountant

50 Campsie Road

Omagh

Co Tyrone

BT79 0AG

Devenish Partnership Forum
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2017

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Devenish Partnership Forum

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2017

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2017.

Reference and administrative details

Registered charity name Devenish Partnership Forum

Charity registration number NIC100599

Company registration number NI043260

Principal office and registered office 26 Yoan Road
Kilmacormick
Enniskillen
Co Fermanagh

The trustees

Josie Maguire
Michael Callaghan
Joanna McVey
Margaret Shannon
Marian Haggins

Company secretary Marian Haggins

Accountants SP McCaffrey & Co
Chartered accountant
50 Campsie Road
Omagh
Co Tyrone
BT79 0AG

Structure, governance and management

Governing document

Devenish Partnership Forum is a company limited by guarantee (Registration Number NI043260). The company is governed by its Memorandum of Articles of Association. The company is recognised as a charity by HMRC (ref XR18006).

Devenish Partnership Forum

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

Structure, governance and management *(continued)*

Governance

Devenish Partnership Forum (DPF) has a responsibility to conduct its business efficiently. The establishment of, and the strict adherence to sound financial management policies is an integral part of the organisation. The Board of directors and Management Committee of DPF are committed to establishing, maintaining and applying all necessary good practice to ensure that their duty of care to the management of finances of the organisation are fulfilled. The Board of directors are responsible for taking the strategic decisions of how the Charity will move forward and who also are responsible for appointments to the board.

It is essential that DPF control all operational risks as far as is possible. This includes the participation of all those involved directly or indirectly with the banking arrangements for the organisation. Along with the financial systems of the organisation, this policy aims to detail responsibilities, risk management, internal controls, and audit requirements associated with the use of online banking.

Objectives and activities

Principal activity

The principal activity of the company is to promote the benefit of the inhabitants of Kilmacormick I and II, Cornagrade and Hillview estates in Enniskillen by associating the statutory authorities, community and voluntary organisations and inhabitants in a common effort to:-

- a) advance community development
- b) provide and maintain a forum where member organisations can join together to find mutual support
- c) relieve those in need
- d) advance health and promote physical well-being
- e) advance education and training
- f) promote the enhancement and protection of the natural and built environment g) develop the capacity and skills of residents
- h) provide facilities in the interests of social welfare
- i) promote good community relations
- j) promote other such charitable purposes as may from time to time be determined

The Board of Trustees will aim to meet these objectives by securing funding to enable it to continue to offer a wide range of programmes for the benefit of those that it has been set up to help.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The Charity has once again been successful in attracting funding during the year. Incoming resources of £328,000 were secured during the year. This enabled the Charity to deliver many programmes during the year to meet its objectives as stated above. The most notable of the programmes being, 'Early Days' and 'Homework Club' both supported by the Department for Communities and the Children In Need programme. The Charity continues to be held in high regard by both its funders and the local community in which it operates.

Devenish Partnership Forum

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2017

Financial review

Review of the Business

The Company is non-profit making with net incoming resources of £1,064 for the year. The management continues to be engaged in ongoing efficiency savings and is aware of the sustainable use of resources.

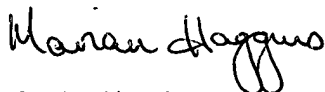
Reserves Policy

The trustees of DPF have set a reserves policy which require that reserves be maintained at a level which ensures that the charity's core activity could continue during a period of unforeseen difficulty and to assist in the future strategic development of the organisation. The trustees have agreed that the Charity should endeavour to hold reserves at an amount not less than £60,000 in an effort to minimise the risks identified by the charity.

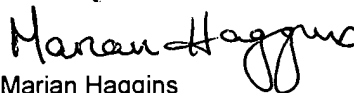
Plans for future periods

For the coming year we plan to focus on controlling costs and improving internal efficiency, while maintaining the high standards of service provided.

The trustees' annual report and the strategic report were approved on 14 November 2017 and signed on behalf of the board of trustees by:



Marian Haggins
Trustee



Marian Haggins
Charity Secretary

Devenish Partnership Forum

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Devenish Partnership Forum

Year ended 31 March 2017

I report on the financial statements for the year ended 31 March 2017, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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.
4. That there is further information needed for a proper understanding of the accounts to be reached.

Devenish Partnership Forum

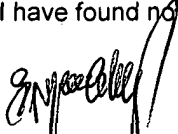
Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Devenish Partnership Forum *(continued)*

Year ended 31 March 2017

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



SP McCaffrey & CO
Chartered accountant

50 Campsie Road
Omagh
Co Tyrone
BT79 0AG

14 November 2017

Devenish Partnership Forum
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

31 March 2017

		Unrestricted funds	2017 Restricted funds	Total funds	2016 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	—	293,840	293,840	290,134
Charitable activities	6	—	—	—	12,693
Other trading activities	7	33,833	—	33,833	32,648
Total income		<u>33,833</u>	<u>293,840</u>	<u>327,673</u>	<u>335,475</u>
Expenditure					
Expenditure on charitable activities	8,9	27,278	299,331	326,609	320,876
Total expenditure		<u>27,278</u>	<u>299,331</u>	<u>326,609</u>	<u>320,876</u>
Net income and net movement in funds		<u>6,555</u>	<u>(5,491)</u>	<u>1,064</u>	<u>14,599</u>
Reconciliation of funds					
Total funds brought forward		146,592	14,348	160,940	146,341
Total funds carried forward		<u>153,147</u>	<u>8,857</u>	<u>162,004</u>	<u>160,940</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 18 form part of these financial statements.

Devenish Partnership Forum
Company Limited by Guarantee
Statement of Financial Position
31 March 2017

		2017 £	£	2016 £
Fixed assets				
Tangible fixed assets	14		171,577	177,438
Current assets				
Debtors	15	23,683		23,564
Cash at bank and in hand		<u>54,881</u>		<u>66,442</u>
		78,564		90,006
Creditors: amounts falling due within one year	16	<u>8,857</u>		<u>14,347</u>
Net current assets			<u>69,707</u>	<u>75,659</u>
Total assets less current liabilities			<u>241,284</u>	<u>253,097</u>
Creditors: amounts falling due after more than one year				
Accruals and deferred income			<u>79,280</u>	<u>92,157</u>
Net assets			<u>162,004</u>	<u>160,940</u>
Funds of the charity				
Restricted funds			8,857	14,348
Unrestricted funds			<u>153,147</u>	<u>146,592</u>
Total charity funds	20		<u>162,004</u>	<u>160,940</u>

For the year ending 31 March 2017 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.
The notes on pages 9 to 18 form part of these financial statements.

Devenish Partnership Forum
Company Limited by Guarantee
Statement of Financial Position *(continued)*

31 March 2017

These financial statements were approved by the board of trustees and authorised for issue on 14 November 2017, and are signed on behalf of the board by:



Josie Maguire
Trustee

The notes on pages 9 to 18 form part of these financial statements.

Devenish Partnership Forum

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2017

1. General information

The charity is a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 26 Yoan Road, Kilmacormick, Enniskillen, Co Fermanagh.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 April 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 22.

Judgements and key sources of estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Devenish Partnership Forum
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2017

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Devenish Partnership Forum
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2017

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Land & Buildings	- 4% straight line
Fixtures & Fittings	- 20% reducing balance
Computer Equipment	- 20% reducing balance
Plant & Machinery	- 20% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Devenish Partnership Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee, the members being required to pay not more than £5 in the event of a winding up.

Devenish Partnership Forum
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2017

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Gifts			
One off Donation	-	-	-
Grants			
Sisters of Mercy	-	7,200	7,200
DFC - Homework Club	-	55,374	55,374
WHSCCT - Investing in Your Health	-	27,733	27,733
DFC - Community Support	-	21,951	21,951
DFC - Early Days	-	138,599	138,599
Education Authority	-	2,055	2,055
Awards for All	-	4,609	4,609
Children In Need	-	12,438	12,438
SWAP - South West Age Partnership	-	-	-
Keeping NI Beautiful	-	1,000	1,000
Belturbet Grant	-	843	843
Halifax	-	5,000	5,000
Education Authority - Youth Intervention	-	2,671	2,671
IYYH	-	-	-
Housing Executive	-	4,942	4,942
OFM/DFM Building Bridges	-	-	-
Community Development & Health Network-	-	9,425	9,425
	-	293,840	293,840
	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Gifts			
One off Donation	3,000	-	3,000

Devenish Partnership Forum
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Grants			
Sisters of Mercy	—	6,800	6,800
DFC - Homework Club	—	56,141	56,141
WHSC - Investing in Your Health	—	29,150	29,150
DFC - Community Support	—	20,570	20,570
DFC - Early Days	—	135,958	135,958
Education Authority	—	2,705	2,705
Awards for All	—	—	—
Children In Need	—	15,198	15,198
SWAP - South West Age Partnership	80	—	80
Keeping NI Beautiful	—	—	—
Belturbet Grant	—	—	—
Halifax	—	—	—
Education Authority - Youth Intervention	—	—	—
IYYH	178	—	178
Housing Executive	—	—	—
OFM/DFM Building Bridges	—	10,709	10,709
Community Development & Health Network-	—	9,645	9,645
	<u>3,258</u>	<u>286,876</u>	<u>290,134</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Gift Aid	—	—	12,693	12,693

7. Other trading activities

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Fundraising	5,336	5,336	5,825	5,825
Early Days	6,124	6,124	5,270	5,270
Allotment Donations	220	220	885	885
First Aid Fees	—	—	180	180
Homework Club Donations	11,629	11,629	10,411	10,411
Health Donations	3,170	3,170	2,288	2,288
Youth Programme	5,014	5,014	6,284	6,284
Senior Citizens	240	240	355	355
Room hire	2,100	2,100	1,150	1,150
	<u>33,833</u>	<u>33,833</u>	<u>32,648</u>	<u>32,648</u>

Devenish Partnership Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
Devenish Partnership Forum	27,278	21,218	48,495
Neighbourhood Renewal Homework & Activity Club	–	54,847	54,847
Investing In Your Health	–	35,761	35,761
Community Support & Further Development (CSFD)	–	20,339	20,339
Children In Need	–	16,756	16,756
Early Days	–	141,642	141,642
Challenge Fund	–	–	–
OFM/DFM Building Bridges	–	–	–
Awards for All	–	3,630	3,630
NIHE Senior Citizens	–	5,138	5,139
	<u>27,278</u>	<u>299,331</u>	<u>326,609</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
Devenish Partnership Forum	21,061	8,033	29,095
Neighbourhood Renewal Homework & Activity Club	–	56,984	56,984
Investing In Your Health	–	37,168	37,168
Community Support & Further Development (CSFD)	–	21,931	21,931
Children In Need	–	26,316	26,316
Early Days	–	138,007	138,007
Challenge Fund	–	5,771	5,771
OFM/DFM Building Bridges	–	5,605	5,604
Awards for All	–	–	–
NIHE Senior Citizens	–	–	–
	<u>21,061</u>	<u>299,815</u>	<u>320,876</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2017 £	Total fund 2016 £
Devenish Partnership Forum	48,495	48,495	29,095
Neighbourhood Renewal Homework & Activity Club	54,847	54,847	56,984
Investing In Your Health	35,761	35,761	37,168
Community Support & Further Development (CSFD)	20,339	20,339	21,931
Children In Need	16,756	16,756	26,316

Devenish Partnership Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

Early Days	141,642	141,642	138,007
Challenge Fund	–	–	5,771
OFM/DFM Building Bridges	–	–	5,604
Awards for All	3,630	3,630	–
NIHE Senior Citizens	5,139	5,139	–
	<u>326,609</u>	<u>326,609</u>	<u>320,876</u>

10. Net income

Net income is stated after charging/(crediting):

	2017	2016
	£	£
Depreciation of tangible fixed assets	<u>5,861</u>	<u>5,070</u>

11. Independent examination fees

	2017	2016
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>695</u>	<u>655</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2017	2016
	£	£
Wages and salaries	171,232	174,236
Employer contributions to pension plans	1,524	–
	<u>172,756</u>	<u>174,236</u>

The average head count of employees during the year was 11 (2016:11). The average number of full-time equivalent employees during the year is analysed as follows:

	2017	2016
	No.	No.
Total Staff	<u>11</u>	<u>11</u>

No employee received employee benefits of more than £60,000 during the year (2016: Nil).

13. Trustee remuneration and expenses

No trustee received any remuneration or other benefits.

Devenish Partnership Forum

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2017

14. Tangible fixed assets

	Freehold Property £	Fixtures and fittings £	Computer Equipment £	Plant & Machinery £	Total £
Cost					
At 1 April 2016 and 31 March 2017	<u>202,286</u>	<u>17,795</u>	<u>26,085</u>	<u>5,366</u>	<u>251,532</u>
Depreciation					
At 1 April 2016	28,406	16,043	24,279	5,366	74,094
Charge for the year	<u>5,150</u>	<u>352</u>	<u>359</u>	<u>—</u>	<u>5,861</u>
At 31 March 2017	<u>33,556</u>	<u>16,395</u>	<u>24,638</u>	<u>5,366</u>	<u>79,955</u>
Carrying amount					
At 31 March 2017	<u>168,730</u>	<u>1,400</u>	<u>1,447</u>	<u>—</u>	<u>171,577</u>
At 31 March 2016	<u>173,880</u>	<u>1,752</u>	<u>1,806</u>	<u>—</u>	<u>177,438</u>

15. Debtors

	2017 £	2016 £
Trade debtors	<u>23,683</u>	<u>23,564</u>

16. Creditors: amounts falling due within one year

	2017 £	2016 £
Trade creditors	2,700	—
Other creditors – Grants In Advance	<u>6,157</u>	<u>14,347</u>
	<u>8,857</u>	<u>14,347</u>

17. Deferred income

	2017 £	2016 £
At 1 April 2016	111,434	108,337
Amount released to income	(32,154)	(19,277)
Amount deferred in year	<u>—</u>	<u>3,097</u>
At 31 March 2017	<u>79,280</u>	<u>92,157</u>

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,524 (2016: £Nil).

Devenish Partnership Forum
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2017

19. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2017	2016
	£	£
Recognised in creditors:		
Deferred government grants due after more than one year	<u>79,280</u>	<u>92,157</u>
Recognised in income from donations and legacies:		
Government grants income	<u>9,425</u>	<u>9,645</u>

20. Analysis of charitable funds

Unrestricted funds

	At			At
	1 April 2016	Income	Expenditure	31 March 2017
	£	£	£	£
Unrestricted Funds	<u>146,592</u>	<u>33,833</u>	<u>(27,278)</u>	<u>153,147</u>

Restricted funds

	At			At
	1 April 2016	Income	Expenditure	31 March 2017
	£	£	£	£
Restricted Funds	<u>14,348</u>	<u>293,840</u>	<u>(299,331)</u>	<u>8,857</u>

21. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2017
	£	£	£
Tangible fixed assets	171,577	–	171,577
Current assets	69,707	8,857	78,564
Creditors less than 1 year	–	(8,857)	(8,857)
Creditors greater than 1 year	<u>(79,280)</u>	<u>–</u>	<u>(79,280)</u>
Net assets	<u>162,004</u>	<u>–</u>	<u>162,004</u>

22. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The charity transitioned to FRS 102 on 1 April 2015.

No transitional adjustments were required in the retained funds or income or expenditure for the year.