

FLOURISH NI LIMITED
(A Company Limited by Guarantee)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

Charity Number: NIC100423
Company Number: NI624552

FLOURISH NI

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FOR THE YEAR ENDED 31ST MARCH 2023

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Trustees Report for the Year Ended 31 March 2023

Introduction

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their annual report and unaudited financial statements for the year ended 31 March 2023.

Charitable objectives and activities

Flourish NI is dedicated to the support of people whose lives have been impacted by modern slavery or other forms of exploitation, including forced labour.

The charities aim is that every individual affected by human trafficking is supported towards a brighter future.

Public Benefit

In setting the charity objectives and planning activities for the year, the trustees have carefully considered the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries and the educating the wider public on modern slavery and human trafficking.

Review of Activities & Performance

Flourish NI provides long term, tailored, client centred support for survivors of modern slavery.

Our work is focused on reducing vulnerability to re-exploitation by supporting survivors to empower themselves to be able to move on to lead safe, independent and resilient lives.

Our core work focuses on 3 areas:

1. Casework and advocacy;
2. Community activities and skills-based courses; and
3. Therapeutic interventions.

Casework & Advocacy

As with the previous financial year, it has been observed that the complexity of the work is increasing as staff are dealing with areas requiring high levels of skill and professionalism. This is predominantly linked to increased immigration challenges and the associated changing legislative environment and difficulties in finding appropriate housing. For those the charity supports we have witnessed these challenges having negative impacts upon mental health.

The programme of support offered by Flourish is based upon a strengths-based model using a trauma informed approach. Casework is intensive one to one support which aims to provide pathways to practical stability, navigating systems within the UK, understanding rights and setting both short-and-long term goals, working towards independence for survivors.

This year has been challenging for caseworkers as it became clear that many services that clients were entitled to were facing increasing demand, so accessing these services has become more difficult. This has increased caseworkers support time required which has inevitably put more pressures on the charity. We have also seen a sharp increase in referrals which has doubled over the last 3 years.

The charity has continued throughout this financial year to address the gap in support for individuals who are waiting to enter the statutory system[pre-NRM]. While the mission of Flourish is to provide long term recovery and support for survivors, the charity recognised the need for individuals to be able to access specialist care while waiting to enter the NRM.

As the landscape of trafficking within Northern Ireland continues to change, the trustees and management continue to monitor these trends and adapt to meet the needs in the evolving landscape.

Other Policy Activities

Flourish NI is part of both local and national networks. Within Northern Ireland, it is a member of the Belfast City Council Migrant Forum and the Department of Justice Engagement Group on Modern Slavery. As part of the latter, the charity can highlight policy issues and operational difficulties at a governmental level.

Nationally the charity is a member of the Human Trafficking Foundation and also the Anti-Trafficking Monitoring Group ['ATMG'], which is a small coalition of anti-trafficking charities influencing policy at a national level.

Community activities

As a charity we have witnessed the immense benefits to survivors of community activities and we continue to prioritise ways for survivors to spend time together to build confidence, improve general wellbeing and reduce isolation.

A weekly drop-in service remains a focal point to providing a safe place for survivors to meet and become involved with various activities such as jewellery making, calligraphy, floral workshops, exercise and various crafts.

A number of survivor led activities were hosted during the year giving clients the opportunity to teach a skill to others. This was both an empowering experience for the client teaching and for those participating. The charity will continue to encourage clients to use their skills in a safe supportive environment.

Courses have the additional benefits of providing an opportunity to learn new skills. Some examples of courses that were hosted during the year were beginners sewing classes, an employability course, ESOL English course, feel good with food course, a beginners computer class, and a well-being and resilience course.

The charity also facilitated a nail technician course for a group of survivors wanting to enter the workforce and learn a new skill. The course was fully accredited and those attending became certified nail technicians.

Flourish NI is keen to build upon its activities and courses as the benefits to those attending have been clear.

Therapeutic activities

Whilst counselling continues to be identified as a need, currently this is provided through referrals to third party services/organisations. As with all services, demand is high and clients can often have long waiting times before being able to avail of much needed mental health support.

It is still the desire within the charity to provide counselling as part of the services it offers.

For the full financial year, the charity provided weekly art psychotherapy. The art therapy group at Flourish aims to provide a trauma-informed, supportive and consistent space for clients to come and experience the

benefits of the creative process. The space is held by an art therapist and aims to be inclusive and accommodate clients at different stages of their journey. The art therapy group can be meaningful for clients on multiple levels.

Sewn by Flourish

Flourish NI runs a workshop making Irish linen homeware pieces. The principle behind this is two-fold; to provide a creative outlet for survivors to upskill and to learn employability skills where individuals face barriers to employment. It is also to provide a sustainable income stream for the charity in the future. The trustees are continuing to monitor the potential for income generated from this source, and will review the legal structure and consider the set-up of a social enterprise if deemed appropriate.

Fundraising and Partnerships

Fundraising remains a key source of income for the charity, whether those events that are facilitated by the charity or individuals/groups engaging in activities to fundraise on behalf of the charity.

Events that were held during this year were : teams/individuals involved in running events, sales of Flourish cookbook, a quiz evening and an afternoon tea.

The charity is also incredibly grateful to partner with some social enterprises and businesses.

Refuge Chocolate made donations to the charity of £8,500 during this financial year.

KIndred of Ireland donate 10% of their profits to the charity each year and EKO make a donation from each backpack that is sold.

Review of financial position

The financial results for the year to 31 March 2023, showed income of £218,259 (2022: £179,949). Of this, £117,483 (2022: £119,302) was restricted income and £100,775 (2021: £60,647) was unrestricted income. All income received was from fundraising, donations or grant income.

Expenditure during the same period totalled £213,770(2022: £172,203) of which £125,106 (2022: £139,830) was from restricted funds and £88,664 (2022: £32,373) from unrestricted.

Total funds carried forward to 1st April 2023 were £109,536 (2022: £105,047), being £Nil (2022: £7,623) restricted and £109,536 (2022: £97,424) unrestricted.

Reserves Policy

A reserves policy is in place that aims to hold between three and six months of unrestricted expenditure, to enable the charity to continue in operation for this time and meet the operational costs of a core team. This is regularly reviewed by the Trustees and has been closely monitored during the ongoing cost of living pressures, which continue to change the landscape of fundraising.

At the time of approving the financial statements, the Trustees have considered both the level of reserves held and forecasted income anticipated, concluding that there is a reasonable expectation that adequate resources are held to bolster any uncertainties that may arise and to continue in operation for the foreseeable future.

Structure Governance and Management

Flourish NI is a company limited by guarantee governed by its Memorandum and Articles of Association dated 21st May 2014. It is registered as a charity with the Charity Commission Northern Ireland [NIC 100423].

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles of Association are known as members of the Board. The Board are responsible for the strategic direction and policy of the charity. The Board of appointed trustees run the charity, delegating the day to day running of the organisation to employed members of staff.

New members are appointed to the board by the existing members at the Annual General Meeting, or the charity may from time to time in a General Meeting increase or reduce the number of members of the board.

Members of the board meet quarterly to discuss the strategic direction of the charity, the activities of the charity and the uses of its reserves. All members of the board give of their time and expertise on a voluntary basis and receive no remuneration or benefits from the charity. Flourish NI relies heavily on volunteers giving their time to the organisation.

Members of the board are also required to disclose all relevant interests and register same with the board. The board conduct a review of risks to which the charity is exposed and review these risks annually. Where appropriate, systems and procedures are put in place to mitigate these risks.

Reference and Administrative Details

Charity Number: NIC 100423
Company Number: NI624552

Registered Office:

Room 101
City East Business Centre
68-72 Newtownards Road
Belfast
BT4 1GW

Trustees'

The trustees who served the charity during the year were:

Mrs Elizabeth McKee
Miss Sharon Pauley
Ms Judith Fox
Miss Liz Griffith

The Board of Trustees declare that they have approved the above report.

Signed on behalf of the Board of Trustees on 29th January 2024 by:



Mrs E McKee - Chair

Independent examiner's report to the trustees of Flourish NI Ltd

I report on the accounts of the company for the year ended 31 March 2023, which are set on the following pages.

Respective responsibilities of trustees and examiner

The trustees (who are the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for the year under section 65 (2) of the Charities Act (Northern Ireland) 2008 (the Charities Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of CIMA.

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
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Signed: on behalf of O'Boyle Accounting

Date: 24/1/2024

Name and Position

Gerry O'Boyle, Director



OBOYLE
Accounting & Tax

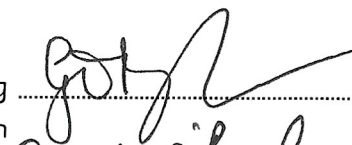
O'Boyle Accounting & Taxation Ltd

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect, the requirements:
- To keep accounting records in accordance with section 386 of the Companies Act 2006 and
 - To prepare accounts which accord with the accounting records, and comply with the accounting requirements of the Companies Act 2006, and
 - Which are consistent with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met or
- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: on behalf of O'Boyle Accounting
Name and Position



Date:

24/1/2024

Gerry O'Boyle, DIRECTOR



OBOYLE
Accounting & Tax

O'Boyle Accounting & Taxation Ltd

**STATEMENT OF FINANCIAL ACTIVITIES
FOR YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted Funds	Restricted Funds	Total	Total
		<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2022</u>
		£	£	£	£
INCOMING RESOURCES					
Grants and Donations	2	78,080	117,483	195,563	160,572
Fundraising activities	3	12,781	-	12,781	8,225
Investment income		3	-	3	-
Other incoming resources	4	9,911	-	9,911	11,152
TOTAL INCOMING RESOURCES		<u>100,775</u>	<u>117,483</u>	<u>218,259</u>	<u>179,949</u>
RESOURCES EXPENDED					
Raising Funds	7	1,042	-	1,042	2,340
Charitable activities	8	73,188	125,106	198,294	164,645
Other resources expended		14,434	-	14,434	5,218
TOTAL RESOURCES EXPENDED		<u>88,664</u>	<u>125,106</u>	<u>213,770</u>	<u>172,203</u>
NET INCOME FOR THE YEAR		<u>12,112</u>	<u>(7,623)</u>	<u>4,489</u>	<u>7,746</u>
NET MOVEMENT IN FUNDS		12,112	(7,623)	4,489	7,746
RECONCILIATION OF FUNDS:					
Total funds brought forward at 01.04.2022		97,424	7,623	105,047	97,301
TOTAL FUNDS CARRIED FORWARD AT 31 MARCH 2023	14	<u>109,536</u>	<u>-</u>	<u>109,536</u>	<u>105,047</u>

The Statement of Financial Activities includes all gains and losses in the year.

BALANCE SHEET AS AT 31 MARCH 2023

	<u>Notes</u>	Total <u>2023</u>	Total <u>2022</u>
FIXED ASSETS			
Equipment	10	-	-
CURRENT ASSETS			
Debtors	11	49,941	28,219
Cash at bank and in hand		88,333	90,719
Total current assets		<u>138,274</u>	<u>118,938</u>
CREDITORS:			
Amounts falling due within one year	12	- 28,739	- 13,891
NET CURRENT ASSETS		<u>109,536</u>	<u>105,047</u>
NET ASSETS		<u>109,536</u>	<u>105,047</u>
 FUNDS OF THE CHARITY			
Unrestricted Funds	14	109,536	97,424
Restricted Income Funds	13	-	7,623
TOTAL FUNDS		<u>109,536</u>	<u>105,047</u>

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with the FRS102 SORP
 The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

These financial statements were approved by the Board of Trustees on 29th January 2024 and signed on their behalf by:



Mrs E McKee
 Trustee

NOTES TO THE FINANCIAL STATEMENTS**YEAR ENDED 31 MARCH 2023****1 ACCOUNTING POLICIES****General**

Flourish is a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. In the event that the charity is wound up, the liability in respect of the guarantee is £nil per member of the charity.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland [FRS 102] [second edition], the Financial Reporting Standard

Flourish NI meets the definition of a public benefit entity under FRS 102. The financial statements are prepared under the historical cost convention. The financial statements are presented in sterling.

Income

Income represents donations and grants received, fundraising income and trading income. Income is recognised when the charity has entitlement to the funds, any conditions of the income have been met and it is probable that the income will be received and the amount can be measured reliably.

Income from fundraising is recognised on completion of the event.
Income from trading activities is recognised in the period the sale took place.

Interest receivable

Interest on funds held on deposit is included when earned and the amount can be measured reliably by the charity.

Fund Accounting

Unrestricted funds comprise accumulated surpluses and deficits on general funds. These are available for use at the discretion of the trustees in furtherance of the charity's objectives.

Restricted funds are subject to specific restrictions as imposed by each individual donor/funder.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to a third party, it is probable that settlement will be required and that the amount of the obligation can be measured reliably.

Fundraising costs are those costs which are directly attributable to the related fundraising income.

Charitable expenditure are those costs incurred by the charity directly attributable in the delivery of its activities and directly attributable to the beneficiaries.

Governance and support costs comprises costs of an indirect nature but which directly support the charitable expenditure of the charity.

Governance costs are those costs which are required to meet the constitutional and statutory requirements of the Charity.

Irrecoverable VAT

The charity is not registered for VAT and therefore irrecoverable VAT is included with the cost to which it relates.

Tangible Assets

Tangible fixed assets are shown at cost. Assets with a purchase price over £1,000 are capitalised.

Depreciation is calculated to write down the original cost of tangible fixed assets to their expected residual values over their estimated useful lives as follows:

Equipment - computers	25% straight line
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Debtors

Debtors are recognised at the amount due. Prepayments are valued at the amount prepaid.

Cash at Bank and in hand

Cash at bank and in hand includes cash and monies held in a deposit account.

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**Pension Contributions**

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

Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that the charity will continue to operate for 12 months from authorising these financial statements

Taxation

Flourish is a registered charity and therefore, is not liable to income tax or corporation tax on income or gains derived from its charitable activities, as they fall within the various exemptions available to registered charities.

	Unrestricted Funds	Restricted Funds	Total	Total
	2023	2023	2023	2022
	£	£	£	£
2 Donations				
Gifts and donations	69,239	-	69,239	37,676
Grants from foundations and trusts	8,841	117,483	126,324	141,266
	<u>78,080</u>	<u>117,483</u>	<u>195,563</u>	<u>178,942</u>
3 Fundraising Activities				
Fundraising	12,781	-	12,781	17,491
	<u>12,781</u>	<u>-</u>	<u>12,781</u>	<u>17,491</u>
4 Other incoming resources				
Trading Income	9,911	-	9,911	3,084
	<u>9,911</u>	<u>-</u>	<u>9,911</u>	<u>3,084</u>
5 Staff costs				
Wages and salaries	20,059	86,447	106,506	96,966
Social Security costs	704	4,182	4,886	2,816
Other pension costs	598	4,656	5,254	3,410
	<u>21,361</u>	<u>95,285</u>	<u>116,646</u>	<u>103,192</u>

The average number of monthly employees during the year was 5.
No employee earned in excess of £60,000.

6 Trustee remuneration and related parties

No trustee received remuneration with regard to being a trustee in the year 2023.
There were no related party transactions in this or the preceding financial year.

7 Expenditure on raising funds

	Unrestricted Funds	Restricted Funds	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Fundraising costs	1,042	-	1,042	2,340
	<u>1,042</u>	<u>-</u>	<u>1,042</u>	<u>2,340</u>

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**

8 Expenditure on Charitable Activities

Courses	3,870	4,400	8,270	3,720
Activities	3,529	3,884	7,413	3,595
Small grants	3,829	1,120	4,949	14,064
Therapies	-	6,250	6,250	1,290
Interpreting	3,223	-	3,223	4,929
Staff salaries	21,361	95,285	116,646	103,192
Training and supervision	1,795	2,300	4,095	915
Travel	4,279	3,728	8,007	2,302
Telephone	781	780	1,561	1,544
Office rent	19,971	7,159	27,130	24,584
Computer and website costs	4,751	-	4,751	1,459
Subscriptions	2,231	-	2,231	-
Stationery, printing and postage	-	200	200	540
Support costs	9	3,569	0	3,569
		<u>73,188</u>	<u>125,106</u>	<u>198,294</u>
				<u>164,645</u>

9 Expenditure on Governance and Support costs

Stationery, printing and postage	488	488	725
Insurance	689	689	689
Bank and other fees	1,059	1,059	760
Merchandise	100	-	100
Office costs	1,106	1,106	126
Accountants fees	127	127	211
	<u>3,569</u>	<u>-</u>	<u>3,569</u>
			<u>2,511</u>

10 TANGIBLE FIXED ASSETS

	Computers	Total
	£	£
Cost		
At 1 April 2022	1,590	1,590
Additions	-	-
Disposals	-	-
At 31 March 2023	<u>1,590</u>	<u>1,590</u>
Depreciation		
At 1 April 2022	1,590	1,590
Charge for the year	-	-
Eliminated on disposal	-	-
At 31 March 2023	<u>1,590</u>	<u>1,590</u>
Net Book Value		
At 31 March 2023	<u>-</u>	<u>-</u>
At 31 March 2022	<u>-</u>	<u>-</u>

11 DEBTORS

Other debtors	<u>49,941</u>	<u>28,219</u>
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12 CREDITORS: Amounts falling due within one year

Accruals and deferred income	<u>28,739</u>	<u>13,891</u>
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NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2023**13 ANALYSIS OF MOVEMENT IN RESTRICTED FUNDS**

	Brought forward	Income	Expenditure	Carried Forward
Belfast City Airport	-	5,000	(5,000)	-
Belfast City Council	3,000	-	(3,000)	-
Belfast Harbour Commissioners	-	4,000	(4,000)	-
Fund for Human Need	-	120	(120)	-
Halifax Foundation	4,623	-	(4,623)	-
LFT Trust	-	25,231	(25,231)	-
Minority Ethnic Development Fund	-	43,446	(43,446)	-
Public Health Agency	-	884	(884)	-
Rank Foundation	-	16,000	(16,000)	-
Red Cross TEO Crisis Fund	-	1,000	(1,000)	-
St James Place	-	5,000	(5,000)	-
Tackling Textiles Fund	-	1,802	(1,802)	-
United Nations	-	15,000	(15,000)	-
	<u>7,623</u>	<u>117,483</u>	<u>(125,106)</u>	<u>-</u>

Description, nature and purpose of fund**Belfast City Airport**

Grant for therapeutic activities

Belfast City Council

Grant for therapeutic activities

Belfast Harbour Commissioners

Grant for therapeutic activities

Fund for Human Need

Direct financial support for clients

Halifax Foundation

Grant towards well being activities

LFT Trust

Grant for caseworker salary and overheads

Minority Ethnic Development Fund

Grant for salaries and overhead

Public Health Agency

Grant towards well being workshops

Rank Foundation

Salaries and training

Red Cross TEO Crisis Fund

Direct financial support for destitute clients

St James Place

Grant towards salary costs

Tackling Textiles Fund

Grant to cover activities

United Nations

Grant to cover salaries and overhead

14 ANALYSIS OF NET ASSETS BY FUND

	General Funds £	Restricted Funds £	Total 2022 £
Tangible assets	-	-	-
Current Assets	138,275	-	138,275
Current Liabilities	- 28,739	-	- 28,739
	<u>109,536</u>	<u>-</u>	<u>109,536</u>