



Patton Rainey Stenson Limited

Chartered Accountants and Registered Auditors

REGISTERED COMPANY NUMBER: NI043785 (Northern Ireland)
REGISTERED CHARITY NUMBER: 101144

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
ELY CENTRE-THE
(A COMPANY LIMITED BY GUARANTEE)

Patton Rainey Stenson Limited
Chartered Accountants and Statutory Auditors
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT

ELY CENTRE-THE

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for the Year Ended 31 MARCH 2023

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ELY CENTRE-THE

REPORT OF THE TRUSTEES for the Year Ended 31 MARCH 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Ely Centre is a registered charity that provides support services to civilians, ex security force personnel and their families who have suffered as a result of the troubles. The Ely Centre was formed by the families of those bereaved and injured in the 1987 Enniskillen Poppy Day bomb.

The Ely Centre also aims to advance the education of the wider community on the effects of the troubles and especially the effects of terrorism on victims, their children and the impact of trans (inter) generational trauma on families effected by the troubles.

Significant activities

The charity provides evidenced based treatment, prevention and support services that address issues of declining psychological, physical health, social and financial difficulties

Over the past year, from our centres we have delivered funded programmes of Health and Well Being services, Social Support activities, Welfare and Benefits advice, a listening ear and drop in centre. Open daily offering a space for victims and survivors to come together, a family support project and a community befriending network to support isolated and vulnerable victims and survivors. The services have achieved all estimated uptake amongst service users. These services are delivered by Ely Centre staff, outsourced providers and volunteers. These projects are supported financially from multiple funders.

The Ely Centre also developed an innovative veteran's support programme during this current year addressing veterans' physical and psychological wellbeing through military scale model making workshops and educational outreach programmes.

The charity aims to continue to provide the same level of services to its users and grants have been secured to enable this. In April 2023 The Castlehill Foundation reached the decision to merge their services with The Ely Centre, leading to the sustainability of services within the upper bann area for victims and survivors. All previous funding directed to The Castlehill Foundation is now being directed to The Ely Centre.

Public benefit

The Trustees seek to ensure that the Public Benefit requirement is considered and The Ely Centre facilitates the support of victims having due regard to the Charities Commission Northern for Ireland guidance on public benefit.

The main public benefits which the charity aims to achieve are as follows:

- The improved physical and mental health wellbeing. This is achieved through our support programmes including professional counselling, complementary therapies and respite trips. The recipients of these therapies benefit from lower levels of stress and anxiety and will also feel less isolated and lonely.
- The advancement of community development. This is achieved through services and programmes offered within the wider community to promote tolerance and positive cross-community relations. The public benefit is a strong community spirit and the empowerment of victims/survivors.
- The easement of financial difficulties. This is achieved through offering skills-based training programmes and support with essential outgoings. Advice and assistance is given in relation to benefits available and securing entitlement to same.

ELY CENTRE-THE

REPORT OF THE TRUSTEES **for the Year Ended 31 MARCH 2023**

FINANCIAL REVIEW

Financial position

The results for the year ended March 2023 are set out on pages 7 and 8 of the financial statements.

Income consists of grants and donations and amounted to £683,057 for the year ended 31 March 2023. (2022 £523,142).

After deducting expenditure of £679,267 (2022 535,631) a surplus of £3,790 arose for the year (2022 deficit £12,489)

At 31 March 2023 the total funds of the charity amounted to £13,022 (2022 £9,232).

Reserves policy

It is the policy of the Charity that reserves that have not been designated for a specific purpose should be maintained at a level equivalent to between 1-2 months expenditure. The Charity considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue some activities however this would be on a greatly reduced scale. The Charity aims to achieve these levels of reserves in the following financial years.

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in accounting policies.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is registered as a charitable company limited by guarantee and was set up by its Memorandum and Articles of Association.

The company is registered with the Charity Commission NI under charity reference 101144.

The management of the charity is led by Lee McDowell.

New trustees are nominated for consideration to the Board based on background, interests and experience. New trustees receive an inhouse induction and there is ongoing training for existing trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI043785 (Northern Ireland)

Registered Charity number

101144

Registered office

52 Forthill Street
Enniskillen
Fermanagh
BT74 6AJ

ELY CENTRE-THE

REPORT OF THE TRUSTEES
for the Year Ended 31 MARCH 2023

Trustees

Mr W J Dixon
Mrs A Dixon
Mr A Coulter
Mrs E Lappin
Mrs R Barton
Mr J Mullan
Mrs M Black
Mr R E Crawford
Ms S E Porter (appointed 29.4.22) (resigned 31.10.22)
Mr A G McCrum (appointed 29.4.22)
Ms V Craig (appointed 1.4.23)
Mr Gracey (appointed 1.4.23)

Company Secretary

Mrs M Black

Auditors

Patton Rainey Stenson Limited
Chartered Accountants and Statutory Auditors
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Ely Centre-The for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Patton Rainey Stenson Limited, will be re-appointed for re-appointment at the forthcoming Annual General Meeting.

ELY CENTRE-THE

REPORT OF THE TRUSTEES
for the Year Ended 31 MARCH 2023

Approved by order of the board of trustees on 14 December 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'R Crawford', written in a cursive style.

Mr R E Crawford - Trustee



**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ELY CENTRE-THE**

Opinion

We have audited the financial statements of Ely Centre-The (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.



**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ELY CENTRE-THE**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit.

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to these risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

We obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances.



Patton Rainey Stenson Limited

Chartered Accountants and Registered Auditors

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ELY CENTRE-THE

We obtain an understanding of the company, the industry it operates in and the legal and regulatory framework that the company operates within. We focus on the provisions of these laws and regulations that have a direct effect on material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, Pension, Tax and Health and Safety Legislation, together with provisions of other laws and regulations that do not have a direct effect on the financial statements, but compliance with which may be fundamental to the company's ability to operate or avoid a material penalty.

We tailored our response to these identified risks to include enquiry of management and external legal advisors concerning actual and potential litigation and claims, performing analytical procedures to identify any unusual or unexpected relationships that may indicate the risk of material misstatement due to fraud or other irregularities. Further we reviewed the correspondence with HMRC and other regulatory bodies.

In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias. Further we evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

William Kenneth Rainey

William Kenneth Rainey FCA (Senior Statutory Auditor)
for and on behalf of Patton Rainey Stenson Limited
Chartered Accountants and Statutory Auditors
6 East Bridge Street
Enniskillen
Co. Fermanagh
BT74 7BT

14 December 2023

ELY CENTRE-THE

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	<u>33,227</u>	<u>649,830</u>	<u>683,057</u>	<u>523,142</u>
EXPENDITURE ON					
Charitable activities	3				
Miscellaneous Activities		<u>29,152</u>	<u>650,115</u>	<u>679,267</u>	<u>535,631</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	12	<u>4,075</u> <u>(5,267)</u>	<u>(285)</u> <u>5,267</u>	<u>3,790</u> <u>-</u>	<u>(12,489)</u> <u>-</u>
Net movement in funds		<u>(1,192)</u>	<u>4,982</u>	<u>3,790</u>	<u>(12,489)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>14,116</u>	<u>(4,884)</u>	<u>9,232</u>	<u>21,721</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>12,924</u></u>	<u><u>98</u></u>	<u><u>13,022</u></u>	<u><u>9,232</u></u>

The notes form part of these financial statements

ELY CENTRE-THE

BALANCE SHEET

31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	9	5,102	-	5,102	6,378
CURRENT ASSETS					
Debtors	10	800	18,446	19,246	100
Cash at bank and in hand		40,753	10,784	51,537	44,500
		<u>41,553</u>	<u>29,230</u>	<u>70,783</u>	<u>44,600</u>
CREDITORS					
Amounts falling due within one year	11	(33,733)	(29,130)	(62,863)	(41,746)
NET CURRENT ASSETS		<u>7,820</u>	<u>100</u>	<u>7,920</u>	<u>2,854</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>12,922</u>	<u>100</u>	<u>13,022</u>	<u>9,232</u>
NET ASSETS		<u>12,922</u>	<u>100</u>	<u>13,022</u>	<u>9,232</u>
FUNDS	12				
Unrestricted funds				12,922	14,116
Restricted funds				100	(4,884)
TOTAL FUNDS				<u>13,022</u>	<u>9,232</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 14 December 2023 and were signed on its behalf by:



Mr R E Crawford - Trustee

ELY CENTRE-THE

CASH FLOW STATEMENT
for the Year Ended 31 MARCH 2023

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	1	7,037	(5,919)
Net cash provided by/(used in) operating activities		<u>7,037</u>	<u>(5,919)</u>
 		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		7,037	(5,919)
Cash and cash equivalents at the beginning of the reporting period		44,500	50,419
Cash and cash equivalents at the end of the reporting period		<u>51,537</u>	<u>44,500</u>

The notes form part of these financial statements

ELY CENTRE-THE

NOTES TO THE CASH FLOW STATEMENT
for the Year Ended 31 MARCH 2023

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.23	31.3.22
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	3,790	(12,489)
Adjustments for:		
Depreciation charges	1,276	1,595
(Increase)/decrease in debtors	(19,146)	496
Increase in creditors	21,117	4,479
Net cash provided by/(used in) operations	<u>7,037</u>	<u>(5,919)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
Net cash			
Cash at bank and in hand	44,500	7,037	51,537
	<u>44,500</u>	<u>7,037</u>	<u>51,537</u>
Total	<u>44,500</u>	<u>7,037</u>	<u>51,537</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Income

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

Expenditure

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

Tangible fixed assets

Tangible assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price, costs directly attributable to bringing the asset to its working condition for its intended use, dismantling and restoration costs.

(i) Depreciation and residual values

Depreciation is calculated, using the stated method, to allocate the depreciable amount to their residual values over the expected useful economic lives of the assets concerned. The principal annual rates used are as follows:

Fixtures and fittings - 20% on reducing balance

Taxation

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

Fund accounting

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

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

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

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in independently administered funds. Contributions payable to the company's pension scheme are charged to the income statement in the period to which they relate.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and bank overdrafts.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2023

1. ACCOUNTING POLICIES - continued

Cash and cash equivalents

Bank overdrafts are shown within borrowings in current liabilities.

Going Concern

At the time of approving the financial statements the trustees have a reasonable expectation that the charity has adequate resources to continue operating for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Critical accounting estimates and areas of judgement

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

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the actual related results.

2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations and contributions for therapies	29,378	23,723
Grants	<u>653,679</u>	<u>499,419</u>
	<u>683,057</u>	<u>523,142</u>

Grants received, included in the above, are as follows:

	31.3.23	31.3.22
	£	£
Other grants	<u>653,679</u>	<u>499,419</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Miscellaneous Activities	<u>665,706</u>	<u>13,561</u>	<u>679,267</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2023

4. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Miscellaneous Activities	<u>2,215</u>	<u>11,346</u>	<u>13,561</u>

5. NET INCOME/(EXPENDITURE)

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

	31.3.23 £	31.3.22 £
Auditors' remuneration	3,400	3,400
Depreciation - owned assets	1,276	1,595
Other operating leases	<u>20,500</u>	<u>20,700</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

7. STAFF COSTS

	31.3.23 £	31.3.22 £
Wages and salaries	423,716	323,353
Social security costs	36,812	29,399
Other pension costs	16,804	13,230
	<u>477,332</u>	<u>365,982</u>

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Administration	<u>16</u>	<u>14</u>

No employees received emoluments in excess of £60,000.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2023

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	23,723	499,419	523,142
EXPENDITURE ON			
Charitable activities			
Miscellaneous Activities	31,357	504,274	535,631
NET INCOME/(EXPENDITURE)			
Transfers between funds	(7,634) 13,777	(4,855) (13,777)	(12,489) -
Net movement in funds	6,143	(18,632)	(12,489)
RECONCILIATION OF FUNDS			
Total funds brought forward	7,973	13,748	21,721
TOTAL FUNDS CARRIED FORWARD	<u>14,116</u>	<u>(4,884)</u>	<u>9,232</u>

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2022 and 31 March 2023	66,207
DEPRECIATION	
At 1 April 2022	59,829
Charge for year	1,276
At 31 March 2023	61,105
NET BOOK VALUE	
At 31 March 2023	5,102
At 31 March 2022	6,378

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2023

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Other debtors	19,246	100
	<u>19,246</u>	<u>100</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade creditors and accruals	17,874	26,479
Other creditors	10,383	3,631
Deferred grants	34,606	11,636
	<u>62,863</u>	<u>41,746</u>

12. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted funds				
General fund	14,116	4,073	(5,267)	12,922
Restricted funds				
Other Restricted	2,877	-	(2,777)	100
VSS Grant	(7,761)	(283)	8,044	-
	<u>(4,884)</u>	<u>(283)</u>	<u>5,267</u>	<u>100</u>
TOTAL FUNDS	<u>9,232</u>	<u>3,790</u>	<u>-</u>	<u>13,022</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	33,227	(29,154)	4,073
Restricted funds			
VSS Grant	638,602	(638,885)	(283)
Armed Forces Covenant Fund Trust Funding - Onside Project	11,228	(11,228)	-
	<u>649,830</u>	<u>(650,113)</u>	<u>(283)</u>
TOTAL FUNDS	<u>683,057</u>	<u>(679,267)</u>	<u>3,790</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2023

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	7,973	(7,634)	13,777	14,116
Restricted funds				
Other Restricted	26,206	(912)	(22,417)	2,877
VSS Grant	(12,458)	(3,943)	8,640	(7,761)
	<u>13,748</u>	<u>(4,855)</u>	<u>(13,777)</u>	<u>(4,884)</u>
TOTAL FUNDS	<u>21,721</u>	<u>(12,489)</u>	<u>-</u>	<u>9,232</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	23,723	(31,357)	(7,634)
Restricted funds			
Other Restricted	-	(912)	(912)
VSS Grant	467,558	(471,501)	(3,943)
Armed Forces Covenant Fund Trust Funding - The Not Forgotten	8,100	(8,100)	-
Armed Forces Covenant Fund Tust Funding - Onside Project	23,761	(23,761)	-
	<u>499,419</u>	<u>(504,274)</u>	<u>(4,855)</u>
TOTAL FUNDS	<u>523,142</u>	<u>(535,631)</u>	<u>(12,489)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 MARCH 2023

12. MOVEMENT IN FUNDS - continued

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

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	7,973	(3,561)	8,510	12,922
Restricted funds				
Other Restricted	26,206	(912)	(25,194)	100
VSS Grant	(12,458)	(4,226)	16,684	-
	<u>13,748</u>	<u>(5,138)</u>	<u>(8,510)</u>	<u>100</u>
TOTAL FUNDS	<u>21,721</u>	<u>(8,699)</u>	<u>-</u>	<u>13,022</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,950	(60,511)	(3,561)
Restricted funds			
Other Restricted	-	(912)	(912)
VSS Grant	1,106,160	(1,110,386)	(4,226)
Armed Forces Covenant Fund Trust Funding - The Not Forgotten	8,100	(8,100)	-
Armed Forces Covenant Fund Trust Funding - Onside Project	34,989	(34,989)	-
	<u>1,149,249</u>	<u>(1,154,387)</u>	<u>(5,138)</u>
TOTAL FUNDS	<u>1,206,199</u>	<u>(1,214,898)</u>	<u>(8,699)</u>

13. EMPLOYEE BENEFIT OBLIGATIONS

The company operates a defined contribution pension scheme for the benefit of staff. The assets of the scheme are held separately from those of the company in an independently administered fund. The total pension cost for the company for the year was £16,804 (2022 £13,230).

There was a liability of £2,041 outstanding at the year end (2022 £1,869).

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

15. GOING CONCERN

At the time of approving the financial statements the trustees have a reasonable expectation that the charity has adequate resources to continue operating for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

ELY CENTRE-THE**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
for the Year Ended 31 MARCH 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies	29,378	23,723
Donations and contributions for therapies	653,679	499,419
Grants	<u>683,057</u>	<u>523,142</u>
	683,057	523,142
Total incoming resources		
EXPENDITURE		
Charitable activities	423,716	323,353
Salaries and wages	36,812	29,399
Social security	16,804	13,230
Pensions	20,500	20,700
Other operating leases	6,081	5,898
Insurance	5,860	4,349
Light, heat and water	12,117	9,830
Telecommunications	4,430	2,603
Postage, stationery and office costs	91,633	63,585
Project costs	11,243	6,786
Travel costs	3,000	1,125
Hospitality	20,199	15,045
Computer maintenance	7,151	6,504
Repairs and maintenance	2,435	410
Subscriptions	1,349	447
Bank charges	75	7,882
Donations	-	8,290
Covid 19 Support	1,025	2,364
Training	1,276	1,595
Depreciation of tangible fixed assets	<u>665,706</u>	<u>523,395</u>
	665,706	523,395
Support costs		
Management	2,215	1,109
Advertising	-	375
Sundries	<u>2,215</u>	<u>1,484</u>
	2,215	1,484
Governance costs	3,400	3,400
Auditors' remuneration	1,200	1,600
Payroll	3,786	2,792
Consultancy fees	8,386	7,792
Carried forward		

This page does not form part of the statutory financial statements

ELY CENTRE-THE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 MARCH 2023

	31.3.23 £	31.3.22 £
Governance costs	8,386	7,792
Brought forward	2,960	2,960
Accountancy		
	<u>11,346</u>	<u>10,752</u>
Total resources expended	<u>679,267</u>	<u>535,631</u>
Net income/(expenditure)	<u><u>3,790</u></u>	<u><u>(12,489)</u></u>

This page does not form part of the statutory financial statements