

Newington Day Centre
Annual Report and Unaudited Financial Statements
for the financial year ended 31 March 2024

Exchange Accountants Limited
Chartered Certified Accountants
Oakmont House
2 Queens Road
Lisburn
BT27 4TZ

Charity Number: NIC101567

Newington Day Centre

CONTENTS

	Page
Reference and Administrative Information	3
Trustees' Report	4 - 5
Statement of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 - 14
Supplementary Information relating to the Financial Statements	16

Newington Day Centre
REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Miss Angela Mullin
Mrs Imelda Camplisson
Mrs Michelle Simpson
Mrs Siobhan Barronwell
Mrs Therese Scallan
Mr Peter Privilege
Mrs Aileen McNicholl
Mr Dessie McKee
Marie McCotter (Resigned 5 August 2023)
V Rev Paul Strain
Very Rev Michael Spence (Appointed 5 August 2023)

Charity Number in Northern Ireland

NIC101567

Principal Address

31-35 Atlantic Avenue
Belfast
BT15 2HN

Independent Examiner

Exchange Accountants Limited
Chartered Certified Accountants
Oakmont House
2 Queens Road
Lisburn
BT27 4TZ

Newington Day Centre

TRUSTEES' REPORT

for the financial year ended 31 March 2024

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 March 2024.

The financial statements are prepared in accordance with the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Newington Day Centre present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2024.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Objectives

The main aim of the centre is to enable members, where possible, to remain living in their own homes from attention to basic needs, to the opportunity to participate in activities. Services provided by Newington Day Centre include personal care i.e. bathing, bathroom needs and eating, therapeutic activities including chiropody service, hairdressing facilities and therapeutic hand care. Meals are provided and served on a daily basis. Activities are also provided to complement the personal and therapeutic activities as described above and these would include entertainment, art work and library projects. We also work with eight local schools on a range of art, history and enrichment projects. This enhances citizenship for our young people and allows our older members to share their knowledge and experience.

Newington Day Centre has four purposes flowing from its main purpose and each has its own individual aims and objectives and is for the public benefit of the community of North Belfast in general and in particular for the Newington Area.

The Trustees of the Centre have provided a range of training opportunities to advance education, and provide for the advancement of learning. These opportunities increase skills and knowledge and opportunities for employment. We train volunteers, staff and carers and provide numerous placements for college and school children for work experience. The Centre also supports health and social care students, nurses and trainee social workers.

The Trustees and management continually source funding to provide a range of activities for older people in their care to help them integrate within the community. Some of the activities take place in our Parish Centre to include older peoples groups and individuals throughout the community in North Belfast - these activities are designed to increase confidence and self-esteem and to reduce depression and isolation.

The trustees and management work with numerous organisations to alleviate poverty and stress. Such groups include local food banks, homeless drop in centres, local housing association and charities such as SVDP.

Public Benefit

The Trustees of Newington Day centre have fully complied with the Public Benefit requirements as set out in the Charity Commission for Northern Ireland's statutory guidance on public benefit.

Structure, Governance and Management

Structure

Newington Day Centre is an unincorporated organisation, governed by its constitution. The charity is recognised as a charity by the Charity Commission of Northern Ireland under reference NIC101567. The charity is situated in a building owned by Holy Family Parish and the trustees lease the property to the management committee for a peppercorn rent. The Centre has a service level agreement with the BHSCT which provides core grant funding for the centre.

Review of Activities, Achievements and Performance

With each year that passes, the Trustees, along with the Centre Manager strive to bring new and existing funding opportunities to the Centre. The Manager was successful in meeting the financial needs of the Centre with grants from Trust Funds and recurring funding from the Belfast Trust. These grants alongside good relationships with

Newington Day Centre

TRUSTEES' REPORT

for the financial year ended 31 March 2024

funders remain vital for the sustainability of our services.

The Board and management of the Centre continued to negotiate the Service Level Agreement; securing a further 5.6% to our current grant, this will remain in place as recurrent funding.

During this year the Centre Manager supported by the Board secured further grants of £18,000 from the Rank Foundation to support the increased cost-of-living,, and a grant of £35,235 from DOH Carers monies for the second years, of a two year grant.

Alongside these grants we secured small monies of £5,000. The Public Health Authority grant provided activities to increase the mobility of our members and improve their mental wellbeing. Many Community organisations offered activities in kind to the centre, including music from the OH Yeah music centre and arts from Newlodge arts., to name but a few.

The Board and management of the centre continue to negotiate the Service Level Agreement with the Belfast trust, and have been successful in securing £25,000 per year initially as part of a two year agreement to remain in place as recurrent funding. The centre hope to secure additional funding to help maintain the sustainability of Day care provision.

The National Lottery Community fund provided £82,000 as part of the Carers Support Service. This service has received positive feedback and the Board along with the centre manager will continue to develop services and secure funding for the public benefit of members and the local community.

As with previous years, we received several donations from our Community Lenten Campaign, monies in lieu of Flowers from bereavement and birthday presents. This highlights the benefit Newington Day Centre provides to the local community and beyond, as well as how strongly it is supported.

The Trustees of Newington Day Centre strive each year, often in difficult financial times, to ensure the sustainability of vital services to our community.

Financial Review

The results for the financial year are set out on page 9 and additional notes are provided showing income and expenditure in greater detail

The charity's financial position is reviewed on a monthly basis by the trustees and an independent examination is carried out each year by a Chartered Accountant. In the year to 31st March 2024 the charity reported unrestricted reserves of £42,156 and restricted reserves of £43,707.

Results and Dividends

At the end of the financial year the charity has assets of £113,694 (2023 - £128,028) and liabilities of £27,830 (2023 - £23,202). The net assets of the charity have decreased by £(18,962).

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Newington Day Centre subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on _____ and signed on its behalf by:

Mrs Siobhan Barronwell
Trustee

Mrs Therese Scallan
Trustee

Newington Day Centre

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2024

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act (Northern Ireland) 2008.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on _____ and signed on its behalf by:

Mrs Siobhan Barronwell
Trustee

Mrs Therese Scallan
Trustee

Newington Day Centre

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF NEWINGTON DAY CENTRE

We have examined the financial statements of the charity for the financial year ended 31 March 2024, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with the Charities Act (Northern Ireland) 2008. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this 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 charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this financial year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is our responsibility to:

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

Basis of independent examiner's report

We have examined your charity financial statements as required under section 65 of the Charities Act and our 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. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the 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 statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 63 of the Charities Act
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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

EXCHANGE ACCOUNTANTS LIMITED

Chartered Certified Accountants
Oakmont House
2 Queens Road
Lisburn
BT27 4TZ

Date:

Newington Day Centre

STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 March 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income							
Charitable activities							
• Grants from governments and other co-funders	3.1	257,868	135,423	393,291	245,415	135,779	381,194
Expenditure							
Charitable activities	4.1	223,541	188,713	412,254	270,805	132,283	403,088
Other expenditure	4.2	-	-	-	1,180	-	1,180
Total Expenditure		223,541	188,713	412,254	271,985	132,283	404,268
Net income/(expenditure)		34,327	(53,290)	(18,963)	(26,570)	3,496	(23,074)
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		34,327	(53,290)	(18,963)	(26,570)	3,496	(23,074)
Reconciliation of funds:							
Total funds beginning of the year	12	7,829	96,997	104,826	34,399	93,501	127,900
Total funds at the end of the year		42,156	43,707	85,863	7,829	96,997	104,826

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

Newington Day Centre BALANCE SHEET

as at 31 March 2024

		2024	2023
	Notes	£	£
Fixed Assets			
Tangible assets	8	480	720
		<hr/>	<hr/>
Current Assets			
Cash at bank and in hand		113,214	127,308
		<hr/>	<hr/>
Creditors: Amounts falling due within one year	9	(27,830)	(23,202)
		<hr/>	<hr/>
Net Current Assets		85,384	104,106
		<hr/>	<hr/>
Total Assets less Current Liabilities		85,864	104,826
		<hr/> <hr/>	<hr/> <hr/>
Funds			
Restricted funds		43,707	96,997
General fund (unrestricted)		42,157	7,829
		<hr/>	<hr/>
Total funds	12	85,864	104,826
		<hr/> <hr/>	<hr/> <hr/>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on _____ and signed on its behalf by

Mrs Siobhan Barronwell
Trustee

Mrs Therese Scallan
Trustee

Newington Day Centre

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

1. GENERAL INFORMATION

Newington Day Centre is a charity incorporated in Northern Ireland. The registered office of the charity is 31-35 Atlantic Avenue, Belfast, BT15 2HN which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "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", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "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", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

Newington Day Centre

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

•Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Fixtures, fittings and equipment - 20% Straight line

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. INCOME

3.1 CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2024	2023
	£	£	£	£
Grants from governments and other co-funders:				
Income from charitable activities	257,868	135,423	393,291	381,194
	<u>257,868</u>	<u>135,423</u>	<u>393,291</u>	<u>381,194</u>

4. EXPENDITURE

4.1 CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2024	2023
	£	£	£	£	£
Expenditure on charitable activities	95,855	940	312,459	409,254	398,528
Governance Costs (Note 4.3)	-	-	3,000	3,000	4,560
	<u>95,855</u>	<u>940</u>	<u>315,459</u>	<u>412,254</u>	<u>403,088</u>

Newington Day Centre

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

4.2 OTHER EXPENDITURE	Direct Costs	Other Costs	Support Costs	2024	2023
	£	£	£	£	£
Other expenditure	-	-	-	-	1,180
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
4.3 GOVERNANCE COSTS	Direct Costs	Other Costs	Support Costs	2024	2023
	£	£	£	£	£
Charitable activities - governance costs	-	-	3,000	3,000	4,560
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
4.4 SUPPORT COSTS		Charitable Activities	Governance Costs	2024	2023
		£	£	£	£
Support		312,459	3,000	315,459	391,590
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
5. ANALYSIS OF SUPPORT COSTS				2024	2023
				£	£
Support				315,459	391,590
				<u> </u>	<u> </u>
6. NET INCOME				2024	2023
				£	£
Net Income is stated after charging/(crediting):					
Depreciation of tangible assets				240	240
				<u> </u>	<u> </u>
7. EMPLOYEES AND REMUNERATION					
The staff costs comprise:				2024	2023
				£	£
Wages and salaries				250,221	244,133
Pension costs				5,153	4,477
				<u> </u>	<u> </u>
				255,374	248,610
				<u> </u>	<u> </u>

Newington Day Centre

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

8. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £	Total £
Cost		
At 31 March 2024	1,200	1,200
Depreciation		
At 1 April 2023	480	480
Charge for the financial year	240	240
At 31 March 2024	720	720
Net book value		
At 31 March 2024	480	480
At 31 March 2023	720	720

9. CREDITORS

Amounts falling due within one year

	2024 £	2023 £
Taxation and social security costs (Note 10)	5,156	2,982
Other creditors	251	64
Accruals and deferred income:		
Pension accrual	698	678
Other accruals	21,725	19,478
	27,830	23,202

10. TAXATION AND SOCIAL SECURITY

	2024 £	2023 £
Creditors:		
PAYE / NI	5,156	2,982

11. RESERVES

	Funds			Total
	£	£	£	£
At the beginning of the year	62,808	(79,016)	121,034	104,826
Deficit for the financial year	(18,962)	-	-	(18,962)
At the end of the year	43,846	(79,016)	121,034	85,864

Newington Day Centre

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

12. FUNDS

12.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2022	34,399	93,501	127,900
Movement during the financial year	(26,570)	3,496	(23,074)
At 31 March 2023	7,829	96,997	104,826
Movement during the financial year	34,327	(53,290)	(18,963)
At 31 March 2024	42,156	43,707	85,863

12.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2024 £
Restricted funds					
Restricted	96,997	135,423	188,713	-	43,707
Unrestricted funds					
Unrestricted General	7,829	257,868	223,541	-	42,156
Total funds	104,826	393,291	412,254	-	85,863

12.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Unrestricted general funds	480	113,213	(27,830)	85,863
	480	113,213	(27,830)	85,863

13. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

NEWINGTON DAY CENTRE
SUPPLEMENTARY INFORMATION
RELATING TO THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2024

Newington Day Centre

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement

for the financial year ended 31 March 2024

	2024 £	2023 £
Income	393,292	381,194
Expenses		
Wages and salaries	250,221	244,133
Staff pensions	5,153	4,477
Staff training	658	2,632
Water Rates	525	731
Insurance	12,607	9,229
Light and heat	12,389	14,375
Repairs and maintenance	20,081	16,098
Printing, postage and stationery	1,555	663
Advertising	2,445	-
Telephone	3,635	3,086
Computer costs	166	-
Transport & Travel expenses	25,961	24,604
Activities, Entertainment & Therapies	9,908	2,913
Accountancy	3,000	4,560
Bank fees	874	912
Catering	60,886	73,349
Sundry expenses	816	-
Subscriptions	1,134	1,086
Depreciation	240	240
Charitable donations	-	1,180
	412,254	404,268
Net deficit	(18,962)	(23,074)