

**CHALLENGE A NORTHERN IRELAND CHARITY FOR PEOPLE WITH  
LEARNING DISABILITIES  
(Company Limited by Guarantee)**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

Company Registration No. NI027973 (Northern Ireland)  
Registered with The Charity Commission for Northern Ireland NIC101686

**CHALLENGE A NORTHERN IRELAND CHARITY FOR PEOPLE WITH LEARNING  
DISABILITIES (A COMPANY LIMITED BY GUARANTEE)**

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**CHALLENGE A NORTHERN IRELAND CHARITY FOR PEOPLE WITH LEARNING DISABILITIES  
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**COMPANY INFORMATION**

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<b>Trustees</b>	Mr K S Brundle - Chair Mr J McGregor – Vice Chair Mr M Dawson Mrs A Dunn Mr T Hopkins Dr P McLoughlin (resigned 22 April 2024) Mr J Melvin Mr O Paulin Mrs N Roche Mr J Rance
<b>Secretary</b>	Mr O Paulin
<b>Company Number</b>	NI027973
<b>Charity Number</b>	NIC101686
<b>Registered office</b>	25–31 Lisburn Road Belfast BT9 7AA
<b>Auditors</b>	Moore (NI) LLP 4 <sup>th</sup> Floor – Donegall House 7 Donegall Square North Belfast BT1 5GB
<b>Bankers</b>	Bank of Ireland University Road Belfast BT7 1NA
<b>Solicitors</b>	Murphy O’Rawe Scottish Provident Buildings 4 <sup>th</sup> Floor 7 Donegall Square West Belfast BT1 6JF

# CHALLENGE A NORTHERN IRELAND CHARITY FOR PEOPLE WITH LEARNING DISABILITIES (A COMPANY LIMITED BY GUARANTEE)

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

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The Trustees have pleasure in presenting their report and the financial statements of the Charity for the year ended 31 March 2024.

### Objectives and Activities

The objectives for which the organisation was established are:

- To promote the preservation and safeguarding of mental health and particularly the relief of persons with learning disabilities within Northern Ireland.
- To promote and undertake research into the special problems of learning disabilities of persons within Northern Ireland.
- To provide a means of consultation and joint action for organisations and individuals working for the relief and benefit of disabled people and to promote and help promote effective communication and co-operation between statutory and voluntary agencies and organisations and individuals working in the field of disability.
- To encourage the provision or improvement of facilities and services for disabled people.
- To promote the education relief and welfare of disabled people and their integration within the community.
- To promote the rehabilitation, training and care of those persons aforementioned.

Challenge provides direct benefits to individuals with learning disabilities through the provision of meaningful day activities with a range of diversional and educational activities and the development of vocational skills. These schemes enable individuals to take a full and active part in contributing to the local economy and being integrated into the local community.

Benefits are evidenced through feedback from stakeholder and service user surveys and service user outcomes.

In setting objectives and activities for the year the Trustees have given consideration to the Charity Commission for Northern Ireland's guidance on public benefit.

### Principal activities

The principal activity of the charity is the provision of day activity services for people with learning disabilities through employment at horticultural projects and cookie companies.

The charity is limited by guarantee and the liability of its members is limited to £1.

### Achievements and Performance

Challenge currently operates 2 day activity services in Northern Ireland which enable individuals to take a full and active part in their local community and contribute to the economy.

**Blissful Bites Bakery** is a social enterprise for adults with learning disability. It is based in Portadown and supplies several local shops with produce – apple tarts, shortbread and various tray bakes. Service users are involved in the process from beginning to end, from collecting apples to measuring, rolling, baking, decorating, packaging, delivering, merchandising and banking revenue. Alongside the development of practical skills, trainees complete a certificate in food hygiene, training in COSHH, manual handling, and allergies.

Trading also continued at Cusher Meadow Allotments with the sale of window boxes and bird boxes built by service users trained by conservation volunteers.

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**Conlig Day Services** have 2 activities.

Conlig Day Services – All Attendees are now based at the Conlig Presbyterian Church Halls. There has been an increase in Attendees referred from children's services. The service has now focused on daily living skills and there has been an increase in community based activities as well as the option of community volunteering through Age Concern, The Elim Church, Habitat for Humanity and local food banks. Attendees have the opportunity to take part in kitchen activities and the Attendees can assist staff to prepare the service lunches. Attendees are also offered seasonal arts and crafts, literacy and numeracy, indoor and outdoor exercise, team games and community outings to the Ark Farm and other local attractions and beauty spots.

The Village Gardens - All the Attendees are kept busy assisting with the maintenance of the garden area, cutting grass and hedges and painting fences and sheds when required. We have maintained Attendee involvement in the sale of bedding plants, hanging baskets, H&W planter boxes, and shrubs to the general public. The Village Gardens also has been involved with the Conlig Village Association and taken part in the Ards and North Down Borough Council In Bloom competition. There has also been an increase in community based activities with some of the Attendees taking the opportunity to volunteer in the community. The gardeners have also been involved in pool competitions across Northern Ireland as well as walking football.

The results for the year are included within these financial statements.

### **Plans for Future Periods**

Challenge believes that every individual has a right to meaningful activity during the day and recognises that for some the development of self-help and other life skills may be limited. The organisation would aspire to enable each individual to develop as normally as possible and acquire skills relevant to adulthood and a level of self-reliance. Therefore the continued service provision of day activity services for people with learning disabilities will remain a priority.

### **Trustees**

The Trustees who served during the period were as follows:

Mr K S Brundle - Chair  
Mr J McGregor – Vice Chair  
Mr M Dawson  
Mrs A Dunn  
Mr T Hopkins  
Mr P McLoughlin (resigned 22 April 2024)  
Mr J Melvin  
Mr O Paulin  
Mrs N Roche  
Mr J Rance

### **Structure, Governance and Management**

#### Governing Document

The charitable company is limited by guarantee, not having a share capital. It is registered in Northern Ireland (registration number: NI 027973) and is Registered with The Charity Commission for Northern Ireland (reference number: NIC101686). It is governed by its Memorandum and Articles of Association.

Challenge operates according to the principles outlined in The Code of Good Governance. The Governance Committee monitors compliance and identifies actions and completion dates for any issues identified.

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## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

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### Recruitment and Appointment of Trustees

New members are identified either via a formal recruitment process or recommendation. As part of the recruitment process, potential Trustees may be co-opted onto the Board and invited to attend meetings as an observer before formal appointment at the AGM.

### Trustees' Terms of Office

A formal Terms of Office policy ensures a balance between continuity and renewal. Trustees serve for an initial period of 3 years, with an option to serve a further 2 periods of 3 years. The Nominations Committee is progressing a succession plan to ensure the Board has the necessary skills and experience.

Trustees meet with the Chair of the Board and Chair of the Governance Committee annually to review their position and contribution and provide feedback on their experience as a Trustee.

### Trustee Induction and Training

New Trustees have an initial meeting with the Chair of the Board and the Chief Executive and are briefed on a range of issues to provide a full introduction to the organisation, governance, its decision making process, its strategic and business plans and its recent financial performance. Information is provided on the roles, responsibilities and legal obligations as Company Directors and Charity Trustees.

### Conflict of Interest

Trustees are required to complete a Conflict of Interest Form on appointment. This is held on file by the Executive Office and is updated annually with members also required to advise of any conflict that may arise in the intervening period. "Conflict of Interest" is a standing item on the agenda for all Board and Committee meetings with any declaration formally recorded.

### Organisational Structure

#### *Praxis Care Group*

Praxis Care Group comprises Praxis Care; The Northern Ireland Agoraphobia and Anxiety Society; and Challenge, A Northern Ireland Charity for People with Learning Disabilities Limited. Praxis Care Limited is the parent company and the Board of Trustees of Praxis Care are responsible for the Group's overall strategic direction.

The Praxis Care Board operates as detailed in the governing document for the Charity, its Memorandum and Articles of Association. The day-to-day operations of the group are delegated to the Chief Executive and the Senior Leadership Team.

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**TRUSTEES' REPORT  
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The Board has established a number of Committees to support in the areas below:

The **Finance Committee** meets monthly to monitor financial performance of the organisation.  
Membership: Christian McManus (chair), John Melvin, Jacinta Walsh, Chris Scott

The **Governance Committee** meets bi-monthly to oversee all governance matters relating to the organisation including IT and Health and Safety.  
Membership: Oswyn Paulin (chair), Mike Dawson

The **Property Committee** meets bi-monthly and oversees the strategy, development and management of all Praxis Care properties.  
Membership: Tim Hopkins (chair), Stewart Harrington

The **HR Committee** meets bi-monthly to review and make recommendations to the Board on strategic HR and L&D issues, including management and leadership development, succession planning and remuneration.  
Membership: Mike Dawson (chair), Mary McColgan

The **Care and Development** meets bi-monthly to oversee the care operations of the organisation and review development opportunities.  
Membership: John McGregor (chair), Alyson Dunn, Brendan Mullen

The **Nominations Committee** meets to review the structure, size and composition (including the skills, knowledge, experience and diversity) of the Board and its Committees and make recommendations to the Board on new appointments.  
Membership: Ken Brundle (chair), Oswyn Paulin, Jacinta Walsh

The **Research and Innovation Committee**, chaired by Jason Rance, meets to facilitate the development of new and innovative evidence-based social care and support services, interventions and training through the dissemination of research and knowledge.  
Membership: Jason Rance (chair), Nevin Ringland

While various responsibilities have been delegated by the Board to the Committees, each Committee remains accountable to the Board. Each Committee comprises at least two Non-Executive Members, who work in partnership with the Senior Leadership Team and other relevant staff, to discharge the responsibilities of the Committee.

Non-Executive Members appointed by the Board to each Committee are independent of management and free of any business or other relationship which could materially interfere with the exercise of independent judgement in this area.

**Trustee Attendance at Board Meetings, 2023-24**

<b>Trustee</b>	<b>Meetings attended</b>	<b>Out of a possible</b>
Ken Brundle	7	7
Oswyn Paulin	7	7
Alyson Dunn	7	7
John McGregor	5	7
Ambrose McLoughlin	5	7
Mike Dawson	5	7
John Melvin	5	7

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**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2024**

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<b>Trustee</b>	<b>Meetings attended</b>	<b>Out of a possible</b>
Noreen Roche	4	7
Jacinta Walsh	4	5
Mary McColgan	4	5
Tim Hopkins	3	7
Jason Rance	1	7

**Risk Management**

Praxis Care operates a Governance Committee set up in response to SORP 2000 and the Turnbull Report as a vehicle for managing risk. The Committee oversees all governance matters relating within the context of the overall responsibilities of the main Board which cannot be delegated as outlined in the document "Matters reserved for the Board". The Risk Management Policy and Risk Register evaluate the likelihood and severity of potential risks and the systems that are in place to mitigate exposure to these risks. The register is reviewed by the Governance Committee at every meeting with changes in the risk profile reported to the Board at every meeting. The Board is satisfied that appropriate steps are being taken to mitigate exposure to identified risks.

**Related Parties**

The charity has no related parties except those included under the 'Praxis Care Group' as defined above.

**Financial Review**

**Results**

Total incoming resources decreased from £25,965 in 2023 to £11,992 in 2024. The organisation generated a positive financial outcome for the period with a net decrease in funds of £5,767 (2023: £14,851 surplus).

**Investment Powers and Restrictions**

Under the Memorandum and Articles of Association, the charity may invest monies not immediately required for its purposes in or upon such investments, securities or property, as may be thought fit, subject nevertheless to such conditions and such consents as may, for the time being, be imposed or required by law and the charity's Governing Document.

**Reserves**

The Board of Trustees has established a policy whereby the unrestricted funds ('the free resources') held by the Charity should be four months of the unrestricted resources exposed, which equates to £61,328. At this level, the Trustees feel that they would be able to continue the current activities of the Charity. In the event of a significant drop in funding, it would obviously be necessary to consider how the funding would be replaced or activities changed. At present the free resources need to grow by £101,709 to meet the target level. The Trustees of Praxis Care have agreed to provide any necessary ongoing financial and operational support to sustain the charity for the foreseeable future.

**Trustees' Responsibilities Statement**

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

Company law requires the Trustees to prepare financial statements for each financial year. Under that law

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the Trustees have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The financial statements are required by law to give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

**Statement of disclosure to auditors**

So far as the Trustees are aware, there is no relevant audit information of which the charity's auditors are unaware. Additionally, the Trustees have taken all the necessary steps that they ought to have taken as Trustees in order to make themselves aware of all relevant audit information and to establish that the charity's auditors are aware of that information.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

On behalf of the board



**Chair**  
**Mr K S Brundle**  
**28 November 2024**

**CHALLENGE A NORTHERN IRELAND CHARITY FOR PEOPLE WITH LEARNING DISABILITIES  
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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CHALLENGE A NORTHERN IRELAND  
CHARITY FOR PEOPLE WITH LEARNING DISABILITIES**

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**Opinion**

We have audited the accounts of Challenge A Northern Ireland Charity for People with Learning Disabilities for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and the notes to the accounts, 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 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 Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the accounts 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 forming our opinion on the financial statements, which is not modified, we have considered the adequacy of the disclosures made in note 1 to the financial statements concerning the charity's ability to continue to trade as a going concern. The charity incurred a net deficit of £5,767 during the year ended 31 March 2024 and, at that date, the charity had net current liabilities of £40,381 and the charity continues to rely on the support of its parent charity, Praxis Care. These conditions, along with the other matters explained in note 1 to the financial statements, indicate the existence of a material uncertainty which may cast significant doubt about the charity's ability to continue as a going concern. The financial statements do not include any adjustments that would result if the charity was unable to continue as a going concern.

**Other information**

The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the accounts 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 accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts 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 there is a material misstatement in the accounts or a material misstatement of the other information. 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.

## **CHALLENGE A NORTHERN IRELAND CHARITY FOR PEOPLE WITH LEARNING DISABILITIES (A COMPANY LIMITED BY GUARANTEE)**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CHALLENGE A NORTHERN IRELAND CHARITY FOR PEOPLE WITH LEARNING DISABILITIES**

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#### **Opinions on other matters prescribed by the Companies Act 2006**

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

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

#### **Matters on which we are required to report by exception**

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

We have nothing to report in respect of the following matters in relation to which 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 accounts 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.
- The Trustees were entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a strategic report.

#### **Responsibilities of Trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the Trustees' are responsible for the preparation of the accounts 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 accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the Trustees are responsible for assessing the Charity'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 company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's 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 an auditor's report 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

## **CHALLENGE A NORTHERN IRELAND CHARITY FOR PEOPLE WITH LEARNING DISABILITIES (A COMPANY LIMITED BY GUARANTEE)**

### **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CHALLENGE A NORTHERN IRELAND CHARITY FOR PEOPLE WITH LEARNING DISABILITIES**

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The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing

appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Based on our understanding of the charitable company and their operating environment, we determined that the most significant frameworks which have a direct impact on the preparation of the financial statements are those related to the reporting framework, (FRS 102, the Charities Act (Northern Ireland) 2008, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, the Charity SORP and the Companies Act 2006). Additionally, we concluded that there are significant laws and regulations in relation to the company's charitable status and activities of which non-compliance may have a material effect on the financial statements.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur, including evaluating management's incentives and opportunities to manage earnings or influence the reported results. From the results of our assessment, we determined that the principal risks of fraud relate to posting inappropriate journal entries and use of charity funds for purposes outside of restrictions imposed by the donor. In common with all audits under ISAs (UK), we are required to perform specific procedures to respond to the risk of management override.

#### **Audit response to risks identified**

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. Audit procedures performed by the engagement team included:

- We obtained an understanding of the charitable company's internal control systems in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- We obtained an understanding of how the charitable company complies with relevant laws and regulations, including those as a result of its registration with the Charity Commission for Northern Ireland and charitable status with HM Revenue & Customs, by making enquiries of management and those charged with governance.
- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of entity staff to identify any instances of non-compliance with laws and regulations.
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud
- Reviewing minutes of meetings of those charged with governance
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions that are unusual or outside the normal course of business.

We communicated relevant laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit. There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. 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 through collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

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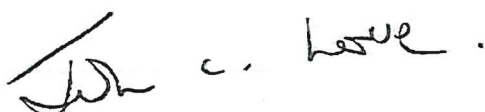
**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CHALLENGE A NORTHERN IRELAND  
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A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**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 and regulations made under that Act. 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 its members as a body, for our audit work, for this report, or for the opinions we have formed.



**John Love (Senior Statutory Auditor)  
for and on behalf of Moore (NI) LLP  
Chartered Accountants  
Statutory Auditor**

19 December 2024  
4th Floor Donegall House  
7 Donegall Square North  
Belfast  
BT1 5GB

**CHALLENGE A NORTHERN IRELAND CHARITY FOR PEOPLE WITH LEARNING DISABILITIES  
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE  
ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted Funds £	Total 2024 £	Unrestricted Funds £	Total 2023 £
<b>Income from:</b>					
Charitable activities	2	11,992	11,992	25,965	25,965
<b>Expenditure on:</b>					
Charitable activities	3	(17,759)	(17,759)	(11,114)	(11,114)
<b>Net income for the year/ Net movement in funds</b>		<b>(5,767)</b>	<b>(5,767)</b>	<b>14,851</b>	<b>14,851</b>
Fund balances at 1 April 2023		<b>(34,614)</b>	<b>(34,614)</b>	(49,465)	(49,465)
<b>Fund balances at 31 March 2024</b>		<b>(40,381)</b>	<b>(40,381)</b>	(34,614)	(34,614)

There are no recognised gains and losses other than those passing through the statement of financial activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 12 – 16 form part of these financial statements and should be read in conjunction therewith.

**CHALLENGE A NORTHERN IRELAND CHARITY FOR PEOPLE WITH LEARNING DISABILITIES  
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**BALANCE SHEET  
AS AT 31 MARCH 2024**

	Note s	£	2024 £	2023 (Restated) £	£
<b>Fixed assets</b>					
Tangible assets	5	361,178		153,604	
<b>Current assets</b>					
Cash at bank and in hand		45,519		34,709	
		45,519		34,709	
<b>Creditors: amounts falling due within one year</b>					
	6	(447,078)		(222,927)	
<b>Net current liabilities</b>			(40,381)		(188,218)
<b>Total assets less current liabilities</b>			(40,381)		(34,614)
<b>Income funds</b>					
Unrestricted funds	7		(40,381)		(34,614)

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.



**Chair  
Mr K S Brundle**



**Trustee  
Mr O Paulin**

28 November 2024

Company Registration No NI027973

The notes on pages 12 – 16 form part of these financial statements and should be read in conjunction therewith.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**1. Accounting Policies**

**Charity information**

Challenge a Northern Ireland Charity for People with Learning Disabilities is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 25-31 Lisburn Road, Belfast, BT9 7AA.

**Basis of accounting**

The financial statements have been prepared in accordance with the Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

**Going Concern**

The continued operation of the charity is dependent on the ongoing support of Praxis Care. The Trustees consider that in preparing the financial statements they have taken into account all information that could reasonably be expected to be available. Praxis Care has indicated that they will provide the necessary ongoing financial and operational support to sustain the charity for the foreseeable future. As a result they consider that it is appropriate to prepare the financial statements on a going concern basis.

The financial statements do not include any adjustments that would result if Praxis Care support was withdrawn.

**Cash flow statement**

The Trustees have taken advantage of the exemption in Financial Reporting Standard 102 Section 7 from including a cash flow statement in the financial statements on the grounds that the charitable company is small.

**Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

**CHALLENGE A NORTHERN IRELAND CHARITY FOR PEOPLE WITH LEARNING DISABILITIES  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**1. Accounting policies (*continued*)**

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Funding provided through contractual agreements and performance related grants is recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that results in the payment being unavoidable.

Costs of generating funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

**Depreciation**

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

Accommodation Equipment – 20%

**Cash and cash equivalents**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**CHALLENGE A NORTHERN IRELAND CHARITY FOR PEOPLE WITH LEARNING DISABILITIES  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**1. Accounting policies (*continued*)**

**Taxation**

Challenge a Northern Ireland Charity for People with Learning Disabilities is a registered charity with HMRC and is entitled to certain tax exempt income and profits from investments in furtherance of the charity's primary objectives, if these surpluses are applied solely for charitable purposes.

The charitable company is registered for VAT and accordingly, all its expenditure is recorded exclusive of any VAT incurred.

**Funds**

The Charity has unrestricted funds for which it is responsible. These are funds which are expendable at the discretion of the board in the furtherance of the objects of the Charity. In addition funds may be held in order to finance capital investment and working capital.

**2. Income from charitable activities**

	<b>2024</b>	<b>2023</b>
	£	£
Sales	11,992	8,923
Grant Income – Lottery Fund	-	17,042
	<u>11,992</u>	<u>25,965</u>

**3. Expenditure on charitable activities**

	<b>2024</b>	<b>2023</b>
	£	£
Materials	13,955	1,643
Agency	-	516
Wages and salaries	20	(12)
Accommodation costs	-	2,377
Vehicle expenses	162	2,508
Depreciation	2,427	2,427
Other	1,195	1,655
	<u>17,759</u>	<u>11,114</u>
	<u>17,759</u>	<u>11,114</u>

**CHALLENGE A NORTHERN IRELAND CHARITY FOR PEOPLE WITH LEARNING DISABILITIES  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**4. Staff costs and emoluments**

Total staff costs were as follows:

	2024 £	2023 £
Wages and salaries	31	(18)
Social security costs	(9)	5
Pension costs	(2)	1
	<u>20</u>	<u>(12)</u>

**5. Tangible fixed assets (Restated)**

	Accom. Equipment £	Freehold £	Total £
<b>Cost</b>			
At 1 April 2023	13,000	144,100	157,100
Additions	-	210,000	210,000
<b>At 31 March 2024</b>	<u>13,000</u>	<u>354,000</u>	<u>367,100</u>
<b>Depreciation</b>			
At 1 April 2023	3,496	-	3,496
Charge for year	2,427	-	2,427
<b>At 31 March 2024</b>	<u>5,923</u>	<u>-</u>	<u>5,923</u>
<b>Net book value</b>			
At 31 March 2024	7,077	354,100	361,178
At 31 March 2023	<u>9,504</u>	<u>144,100</u>	<u>153,604</u>

**6. Creditors: amounts falling due within one year**

	2024 £	2023 (Restated) £
Amounts due to group undertakings	447,777	223,626
Taxation and social security	(699)	(699)
	<u>447,078</u>	<u>222,927</u>

**CHALLENGE A NORTHERN IRELAND CHARITY FOR PEOPLE WITH LEARNING DISABILITIES  
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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**7. Reconciliation of movements in unrestricted funds**

	2024 £	2023 £
Surplus/(deficit) for the financial year	(5,767)	14,851
Opening unrestricted funds	(34,614)	(49,465)
	<hr/>	<hr/>
Closing unrestricted funds	<u>(40,381)</u>	<u>(34,614)</u>

**8. Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

**9. Related party transactions**

The charity has not disclosed related party transactions on the basis that consolidated financial statements are available.

**10. Ultimate parent charitable company**

Praxis Care, a charitable company incorporated in Northern Ireland (Charity Registration Number NI 017623), is the ultimate parent charitable company of Challenge A Northern Ireland Charity for People with Learning Disabilities. Praxis Care registered office is 25-31 Lisburn Road, Belfast, BT9 7AA.

The charity's principal activity during the year continued to be the provision of support services for adults and children with a learning disability, mental ill health, acquired brain injury, and for older people, including people with dementia.

The Praxis Care Board operates as detailed in the governing document for the Charity, its Memorandum and Articles of Association. The day-to-day operations of the group are delegated to the Chief Executive and the Senior Leadership Team.

**11. Prior year restatement**

The prior year restatement is in relation to two properties previously in the accounts of Praxis Care that was discovered to have originally been in the name of Challenge and therefore should have always been within the accounts of Challenge. The result of this restatement is an increase of £144,100 to 2023 Tangible Fixed Assets and an increase of £144,100 to the Amounts due to group undertakings within Creditors amounts falling due within one year. There is no net effect to the bottom line of the balance sheet.

**CHALLENGE A NORTHERN IRELAND CHARITY FOR PEOPLE WITH  
LEARNING DISABILITIES**

**MANAGEMENT INFORMATION**

**FOR THE YEAR ENDED 31 MARCH 2024**

**DETAILED TRADING AND INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2024**

	2024		2023	
	£	£	£	£
<b>Turnover</b>				
Income		<u>11,992</u>		<u>25,965</u>
		11,992		25,965
<b>Expenditure</b>				
Materials	<u>(13,955)</u>		<u>(1,643)</u>	
		<u>(13,955)</u>		<u>(1,643)</u>
<b>Net trading income</b>		(1,963)		24,322
<b>Administrative expenses</b>				
Agency	-		516	
Wages and salaries	20		(12)	
Accommodation costs	-		2,377	
Vehicle expenses	162		2,508	
Depreciation	2,427		2,427	
Other	1,195		1,655	
		<u>3,804</u>		<u>9,471</u>
<b>Operating surplus</b>		<u>(5,767)</u>		<u>14,851</u>