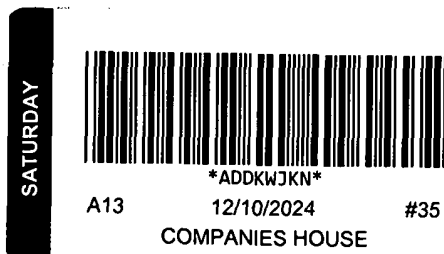


Charity number: XN 45526A
Company number: NI 027690
Charity Commission Number :NIC 101932

Northlands
(A company limited by guarantee)
Directors' Report and financial statements
for the year ended 31 March 2024



Northlands
(A company limited by guarantee)

Contents

	Page
Legal and administrative information	1
Directors' report	2 - 6
Auditor's report to the trustees	7 - 11
Statement of financial activities	12
Balance sheet	13
Cash flow statement	14
Notes to the financial statements	15 - 22

Northlands

(A company limited by guarantee)

Legal and administrative information

Charity number	XN 45526A
Charity Commission Number	NIC 101932
Company registration number	NI 027690
Business address	Shepherds Way Dungiven Road Derry BT47 5GW
Registered office	Shepherds Way Dungiven Road Derry BT47 5GW
Directors	Niall Blee Ian Denis Bickerstaff Robert Butcher Kathleen Philomena Harrigan Elizabeth Mary Wilson Denis Bradley Mairead Grant
Secretary	Bernadette Williamson
Auditors	Patrick McGroarty McGroarty McCafferty & Company 2 Carlisle Terrace Derry BT48 6JX
Bankers	Bank of Ireland 27 Culmore Road Derry BT48 8JB

Northlands
(A company limited by guarantee)

Report of the directors'
for the year ended 31 March 2024

The trustees present their report and the financial statements for the year ended 31 March 2024. The trustees, who are also directors for the purpose of company law and who served during the period and up to the date of this report are as follows:

Directors

Niall Blee
Ian Denis Bickerstaff
Robert Butcher
Kathleen Philomena Harrigan
Elizabeth Mary Wilson
Denis Bradley
Mairead Grant

Northlands works alongside people with an addiction to help them achieve a good recovery. A person with an addiction is part of a family unit, addiction is a family illness and so our treatment programme includes family members and close friends. We provide a variety of personalised treatment responses. We deliver our services promptly and efficiently.

Understanding that we can be more successful as an organisation if we record our work in a clear and thorough manner, we ensure that we put in place effective systems for monitoring and evaluating the progress that we make.

The treatment process is demanding, calling for imagination, empathy and expertise. Northlands aims to provide a working environment in which staff and volunteers can develop these qualities. In order to provide opportunities for the personal and professional development of our staff and volunteers, we show flexibility in our working arrangements.

The leadership of good people is essential to the organisation because we strive for excellence in all that we do.

Achievements and performance

It has been another significant year. While the stress of COVID has eased, other challenges such as the cost-of-living crisis have put further pressure on individuals and families experiencing addiction issues. Price increases have also influenced our own overheads. Thankfully, so far, these have been manageable and have not had a direct impact on our ability to provide services. One of the major issues we have faced this year is the fact that we have continued to operate in an extremely challenging political environment.

The lack of Government since February 2022 has impacted greatly on our work and on the lives of the people we support. Important strategies have been stalled, commissioning frameworks delayed, and funding significantly reduced. Northlands will continue to use its position to urge the newly reconvened Northern Ireland Assembly to prioritise tackling addiction with proper funding and proper resources. As well as the human cost there is also the financial impact on society. It is conservatively estimated that addiction costs the public purse £1bn annually in Northern Ireland and it is currently being addressed with a strategy that is resourced with £8m a year.

Through these difficult periods our staff and volunteers bring unmatched expertise, insight and personal experience to supporting our clients and work tirelessly to ensure we are a well-run and strong Organisation, leading the field in addiction services in Northern Ireland. As we all navigate these changing times, Northlands staff and volunteers' dedication to the people who use our services remains inspiring.

Northlands

(A company limited by guarantee)

Report of the directors' for the year ended 31 March 2024

Staff & Volunteers

For almost 50 years there has been a team of volunteers at the heart of the work of Northlands. This team is built of a group committed, enthusiastic, generous, 'ordinary' people. These people give of their time and their own experience during every evening, night and at weekends to ensure the practical aspects of running the building are maintained, as well as being responsible for the care of those residents living in the Centre for their six-week treatment programme.

Most of the volunteers have come through their own journey of recovery and have chosen to reach out to those now beginning that path. From its earliest years to the present time these individuals have enabled the work of the Centre to exist. The fact that they come with such a depth of personal understanding and experience makes the quality of their volunteering particularly special.

Therefore, it was with huge regret that this year RQIA regulations regarding out-of-hour staffing arrangements meant that this tradition was required to be extensively cutback as the Centre would now need to be staffed by paid employees 24 hours a day. We are thankful that the volunteer team can continue, albeit at a reduced capacity, as it is impossible to replicate the value of what they give.

On behalf of all the Board of Directors and all those who have availed of the Centre over the last almost 50 years, we take this opportunity to express our warmest gratitude to all volunteers both past and present.

5 new members of staff joined Northlands during the year. In May, Gerard Doyle (Full-time) and Mary Friel (Part-time) were employed as counsellors, working within Northlands non-residential service. Martin Boyle, Mary Killen and Thomas Campbell joined us in January in the newly created full-time posts of Accommodation Support Workers.

During the year we said goodbye to three of our long-standing staff members. Catherine Barr left in August, having been with us since 2001, working within residential treatment and for a period stepping up as Head of Treatment. In March our Head Housekeeper, Eileen Lamberton, retired after 17 years. Majella Coyle also retired this year having spent 7 years working in residential treatment. All were dedicated, committed and compassionate in their respective roles. We thank them for their service and wish them health and happiness in their retirement.

Tier 4 Review

Throughout the year Northlands participated in the Department of Health's Review of Regional Tier 4a and Tier 4b, Addiction Services in Northern Ireland. The purpose of the Review is to provide direction on a best practice model for in-patient detoxification and residential rehabilitation addiction services in the region which addresses the current needs of the population. By the end of this year the report had been submitted to the Department for consideration. Northlands now eagerly awaits its publication as it will provide an overview of current service provision and will help to set the future direction for residential treatment services across Northern Ireland as well as aiding us in developing Northlands strategic direction and our mid to long-term objectives.

Research and Learning

As an Organisation we are committed to continued learning and development to help inform our approach as a responsive front-line service to help us address the complex addiction issues faced by our community

During the year, groups of counsellors, led by Head of Treatment, Tommy Canning, travelled to two different treatment centres to learn from other approaches and models of treatment. The first was BAC O'Connor Rehabilitation Centre based in Burton Upon Trent. The second St Francis Farm, a Therapeutic Rehabilitation Community, located on a working farm in Co. Carlow. Following both visits Tommy reported back their experience to staff and the Board.

Also, during this year two Northlands counsellors, Bernadette McAnee and Dean O'Hara took part in training to become qualified M-PACT facilitators. Moving Parents & Children Together Programme (M-PACT) is an evidence-based whole family approach which aims to improve the well-being of children and families affected by substance misuse. M-PACT supports families to address areas such as communication and coping strategies as well as educating family members on what addiction is and its impact on children and family life. The training was provided by Alcohol Forum Ireland and both Dean and Bernadette are due to complete the course early next year.

Northlands

(A company limited by guarantee)

Report of the directors' for the year ended 31 March 2024

New Centre of Excellence

For many years Northlands has been seeking to establish a new Centre of Excellence which will serve all Northern Ireland. Northlands new centre would continue the work it has been doing over the last almost 50 years but also be a fit for purpose centre capable of dealing with the increased complexity of addiction. A new centre of excellence will ensure that the changing patterns of drug use including polydrug use, co-occurring mental health problems and the complex pressures that accompany harmful and addictive substance use, are explored at a one stop shop - avoiding the complex and challenging systems of support individuals currently must navigate. Northlands believes a new centre will be a beacon of hope, helping to end the stigma associated with addictive behaviors and showing people in need that addiction is an illness and not a choice.

Northlands vision is for addictive illnesses to have the same status of treatment as any other illness, inviting those suffering to a state-of-the-art facility, where they can receive the treatment Northlands offers and a clear pathway of support from addiction to recovery.

Developments on the project this year included a Pre-Application Discussion (PAD) meeting with Derry City and Strabane District Council Planning Department. The new updated concept provided by Lamb Architects received encouraging feedback from council officials.

We were disappointed that having engaged extensively with Peace Plus for a period of 18 months regarding capital backing for this project to be informed during the year that the intended capital spend had been discarded in favor of providing funding for programming costs instead. Despite this disappointment Northlands will continue engagement with statutory, Voluntary and business partners to move this project further in 2024/2025.

Northlands 50th Anniversary

2025 will mark Northlands 50th anniversary and we have begun our plans to celebrate. As part of our celebrations, we will spend the year reflecting on the changes in the addiction landscape over the last 50 years and marking our role in changing the lives of the people affected by addiction. We will also be using this landmark achievement to look to the future and prepare for the next 50 years and the opportunities to improve the lives of the people who seek our help.

Acknowledgements

We would like to thank the many friends and supporters of Northlands for their fundraising and donations. This year we particularly thank:

Eddie Shiels

The Marrow Family

Allegrì Choir & Orchestra Northwest

The Magnet Golf Society

The organisers and participants of the Strabane Walk of Hope and the Derry Recovery Walk

Jackie McLaughlin & Jim Cregan and all those involved in this year's Christmas Flag Day

The LFT Charitable Trust

The Inner-City Trust

Heron Bros

We also acknowledge with gratitude the time and professional expertise provided by Lamb Architects and Seamus McCloskey.

Lastly, we thank our volunteers. Northlands volunteers play a crucial role in the work we do. From our peer mentoring programme to aftercare services, and from resident's health and fitness activities to supporting our fundraising. Without our volunteers, we would be unable to operate in the way we do today.

Board of Directors

The core membership of the Board of Directors remained steady throughout the year. The Board will continue to consider possible new Directors in the oncoming year.

Northlands
(A company limited by guarantee)

Report of the directors'
for the year ended 31 March 2024

Statistics for year 2023/24

There were 403 new contacts (preliminary Assessments) to Northlands during the year.
There were a total 791 non-residential counselling sessions from new contacts.
There was a total of 1775 non-residential counselling sessions from previous contacts.
There was a total of 258 attendees at the Information Sessions.

Financial review

Results

The board report a deficit of £12,482 for the year ended 31 March 2024.

Investment Policy

The charity is actively seeking its own premises and surplus funds are invested in a Premium Reserve Deposit Account at Bank of Ireland.

Reserves Policy

Principle

Building reserves and tangible assets within Northlands support the overall development of the organisation and are an integral part of our financial planning. Unrestricted reserves ensure that we have adequate funds available for planning for growth and deal with opportunities and issues as they arise.

Northlands has a reserves policy which requires:

- Unrestricted reserves be maintained at a minimum level of £300,000 which ensures that the core activity of Northlands could continue during a period of unforeseen difficulty for a period of three months based on the projected average monthly running costs and to cover staff redundancy costs.

- A proportion of these reserves have to be maintained in a readily realisable form.

The calculation of the required level of reserves is an integral part of the planning, budget and forecast cycle of Northlands.

It takes into account:

1. Risks associated with each stream of income and expenditure being different from that budgeted.
2. Capacity to deliver planned activity levels is maintained.
3. Services are delivered and commitments to beneficiaries met.
4. Meeting planned or emergency maintenance requirements to premises including those connected with Health & Safety, Disability Access etc.
5. Bridging finance is available to maintain key posts for periods where release of funding by the funding body is delayed.

Plans for future periods

The Charity plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements.

Northlands

(A company limited by guarantee)

Report of the directors' for the year ended 31 March 2024

Responsibilities of the Directors

The directors of Northlands are responsible for preparing the Directors' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year. Under company law the directors must not approve the financial statements unless they are satisfied that they 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 income and expenditure of the charitable company for that period. In preparing those financial statements, the directors are required to:

1. Select suitable accounting policies and apply them consistently
2. Make judgments and estimates that are reasonable and prudent
3. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis
4. Observe the methods and principles in the Charities SORP 2019 (FRS 102)
5. State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements

The directors are responsible for keeping adequate records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

Members of the Board of Directors

Members of the board of directors who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and since the year are set out on page 1.

In accordance with company law, as the company's directors, we certify that:

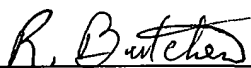
1. So far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
2. As the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

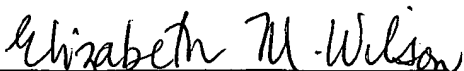
A resolution proposing that McGroarty McCafferty & Company be reappointed as auditors of the Charity will be put to the Annual General Meeting in accordance with section 487(2) of the Companies Act 2006.

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

Approved and authorised for issue by the Board of Directors on 8 July 2024 and signed on their behalf by:



Director Robert Butcher



Director Elizabeth Mary Wilson

Northlands

(A company limited by guarantee)

Independent auditor's report to the directors of Northlands

Opinion

We have audited the financial statements of Northlands for the year ended 31st March 2024 which comprise of the Statement of Financial Activities, the Balance Sheet and the related notes. 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) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

This report is made solely to the charitable company's directors, 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 directors those matters we are required to state to them in an auditor's 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 directors as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st 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 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 directors' 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 directors with respect to going concern are described in the relevant sections of this report.

Northlands
(A company limited by guarantee)

Other information

The directors are responsible for the other information. The other information comprises the information included in the directors' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover 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 there is a material misstatement in the financial statements 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.

Opinion 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 Directors' Annual Report which includes the directors report prepared for the purposes of Company Law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors Annual Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our 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 Directors Annual Report.

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
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Northlands

(A company limited by guarantee)

Responsibilities of the directors

As explained more fully in the Directors' Responsibilities Statement set out on page 6, the directors (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 directors 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 directors 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 directors either intend to liquidate the charitable 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.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud;

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. However, the primary responsibility for the prevention and detection of fraud lies with management and the board of directors of the charitable company.

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry, sector and the specific control environment which it operates in;
- the charities own assessment of the risks that irregularities may occur, either as a result of fraud or error;
- representations and results from our enquiries with management and the board of directors about their own identification and assessment of the risks of irregularities;
- enquiries of management relating to cash handling, reviewing the policies and procedures relating to cash handling and cash recognition;
- any matters we have identified having obtained and reviewed the Charities policies and procedures relating to;
 - * identifying and assessing if laws and regulations are compliant and whether they are aware of any instances of non-compliance;
 - * detection and response to the risk of fraud and whether they are aware of any actual, suspected or alleged fraud instances;
 - * the internal controls designed to mitigate risks or fraud or non-compliance with laws and regulations, and to minimise risk of management overrides of such controls.
- all matters discussed among the audit engagement team regarding how and where fraud could occur and the potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the charity for fraud. The audit included assessing the procedures and evaluating the cash handling procedures. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

Northlands

(A company limited by guarantee)

We also obtained an understanding of the legal and regulatory frameworks applicable to the charity and considered that the most significant are the Companies Act 2006, SORP 2019 (FRS 102) and Charities Act (Northern Ireland) 2008.

Audit responses to risks identified

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures, testing the relevant documentation to assess compliance with the significant laws and regulations - those described as having a direct effect on the financial statements;
- enquiring with management and obtaining third party confirmation from the Charities Solicitors regarding any actual or potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of board and management meetings;
- reviewing Companies House and Charity Commission Northern Ireland correspondence,
- review correspondence with HMRC, identifying non-compliance of specific information to be disclosed;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of data entries and adjustments; and evaluating the rationale of any significant transactions that are unusual or outside the normal course of the Charities objectives.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or noncompliance with laws and regulations throughout the audit.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- 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 those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Northlands
(A company limited by guarantee)

Patrick McGroarty

Patrick McGroarty

Senior Statutory Auditor

for and on behalf of

McGroarty McCafferty & Company

Statutory Auditor

2 Carlisle Terrace

Derry

BT48 6JX

Dated: 8 July 2024

Northlands
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	37,545	-	37,545	147,352
Investment income	3	6,603	-	6,603	290
Incoming resources from charitable activities	4	7,000	572,314	579,314	646,559
Total incoming resources		<u>51,148</u>	<u>572,314</u>	<u>623,462</u>	<u>794,201</u>
Resources expended					
Charitable activities	5	12,887	618,784	631,671	677,306
Governance costs	6	-	4,273	4,273	4,273
Total resources expended		<u>12,887</u>	<u>623,057</u>	<u>635,944</u>	<u>681,579</u>
Net incoming/(outgoing) resources for the year					
		38,261	(50,743)	(12,482)	112,622
Total funds brought forward					
		<u>663,589</u>	-	<u>663,589</u>	<u>550,967</u>
		701,850	(50,743)	651,107	663,589
Transfer		(50,743)	50,743	-	-
Total funds carried forward	14	<u>651,107</u>	<u>-</u>	<u>651,107</u>	<u>663,589</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes on pages 15 to 22 form an integral part of these financial statements.

Northlands
(A company limited by guarantee)

Balance sheet
as at 31 March 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	10		35,032		35,259
Current assets					
Debtors	11	1,907		336	
Cash at bank and in hand		635,292		661,835	
		<u>637,199</u>		<u>662,171</u>	
Creditors: amounts falling due within one year	12	<u>(21,124)</u>		<u>(33,841)</u>	
Net current assets			<u>616,075</u>		<u>628,330</u>
Net assets			<u>651,107</u>		<u>663,589</u>
Funds					
Restricted income funds	13		-		-
Unrestricted income funds	13		651,107		663,589
Total funds			<u>651,107</u>		<u>663,589</u>

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 and the Charities SORP 2019 (FRS 102).

The financial statements are prepared in accordance with the provision applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Board on 8 July 2024 and signed on its behalf by


Director Robert Butcher


Director Elizabeth Mary Wilson

Company number :- NI 027690

The notes on pages 15 to 22 form an integral part of these financial statements.

Northlands
(A company limited by guarantee)

Cash flow statement

for the year ended 31 March 2024

	Notes	2024 £	2023 £
Net (outgoing)/incoming resources for the year		(12,482)	112,622
Interest receivable		(6,603)	(290)
Loss on disposal of fixed assets		208	-
Depreciation and impairment		9,333	8,533
Increase in debtors		(1,571)	(334)
Decrease in creditors		(12,717)	(16,582)
Net cash inflow from operating activities		<u>(23,832)</u>	<u>103,949</u>
Returns on investments and servicing of finance		6,603	290
Capital expenditure		(9,314)	(2,957)
Increase in cash in the year		<u>(26,543)</u>	<u>101,282</u>
Reconciliation of net cash flow to movement in net funds	15		
Increase in cash in the year		(26,543)	101,282
Net funds at 1 April 2023		<u>661,835</u>	<u>560,553</u>
Net funds at 31 March 2024		<u><u>635,292</u></u>	<u><u>661,835</u></u>

Northlands
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2024

1. General information

The charity is a private limited company by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Shepherds Way, Dungiven Road, Derry, BT47 5GW.

1.1. Basis of accounting

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act (Northern Ireland) 2008 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 published in October 2019 (SORP 2019) and the Companies Act 2006.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Northlands
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2024

1.4. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost residual value of each asset over its expected useful life, as follows:

Fixtures Fittings & Equipment - 15% Straight Line

1.5. Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. All differences are taken to the statement of financial activities.

1.6. Going concern

The financial statements have been prepared on a going concern basis as the directors believe that no material uncertainties exist. The directors have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.7. Pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

1.8. Company status

The charity is a company limited by guarantee and does not have a share capital.

1.9. Cash at bank

Cash at bank and cash equivalents are stated at cost at the financial year end.

1.10. Debtors & creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

2. Voluntary income

	Unrestricted funds £	2024 Total £	2023 Total £
Sundry	37,545	37,545	147,352
	<u>37,545</u>	<u>37,545</u>	<u>147,352</u>

Northlands
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2024

3. Investment income

	Unrestricted funds £	2024 Total £	2023 Total £
Bank Interest	6,603	6,603	290
	<u>6,603</u>	<u>6,603</u>	<u>290</u>

4. Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
DHSS & PS	-	63,215	63,215	126,430
Inner City Trust	7,000	-	7,000	7,000
LFT	-	7,000	7,000	-
Western Health & Social Care Trust	-	410,708	410,708	414,778
Northern Health & Social Care Trust	-	91,391	91,391	98,351
	<u>7,000</u>	<u>572,314</u>	<u>579,314</u>	<u>646,559</u>

Northlands
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2024

5. Costs of charitable activities

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Purchases	829	-	829	-
Wages & Salaries	-	370,416	370,416	374,903
Employer's NIC	-	31,066	31,066	32,196
Pension costs	-	27,486	27,486	29,578
Redundancy	-	-	-	6,660
Rent/Rates	-	7,189	7,189	12,624
Apex	-	23,798	23,798	26,273
Kitchen & Housekeeping	-	41,648	41,648	24,334
Publicity & Advertising	-	5,250	5,250	730
Legal & Professional	-	1,028	1,028	252
Light & Heat	-	22,026	22,026	32,344
Repairs & Maintenance	-	2,066	2,066	6,801
Insurance	-	23,150	23,150	18,839
Travel Expenses	-	7,296	7,296	3,320
Professional - Other	-	4,125	4,125	38,900
Programme Costs	-	3,634	3,634	2,761
Night Supervision	-	22,177	22,177	22,213
Telephone	-	5,096	5,096	7,540
Equipment & IT Maintenance	-	11,637	11,637	12,736
Printing, Postage & Stationery	-	3,257	3,257	5,137
Depreciation & Impairment	9,333	-	9,333	8,533
Loss on disposal of asset	208	-	208	-
Exchange Gains/(Loss)	835	-	835	(1,153)
Other Costs	1,682	6,439	8,121	11,785
	<u>12,887</u>	<u>618,784</u>	<u>631,671</u>	<u>677,306</u>

6. Governance costs

	Restricted funds £	2024 Total £	2023 Total £
Auditor's remuneration	4,273	4,273	4,273
	<u>4,273</u>	<u>4,273</u>	<u>4,273</u>

Northlands
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2024

7. Net (outgoing)/incoming resources for the year

	2024	2023
	£	£
Net (outgoing)/incoming resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	9,333	8,533
Auditor's remuneration	4,273	4,273
	<u> </u>	<u> </u>

8. Employees

Employment costs	2024	2023
	£	£
Wages and salaries	370,416	374,903
Social security costs	31,066	32,196
Pension costs	27,486	29,578
Redundancy costs	-	6,660
	<u> </u>	<u> </u>
	<u>428,968</u>	<u>443,337</u>

No employee received emoluments of more than £60,000 (2023- None).

Number of employees

The average monthly numbers of employees during the year, calculated on the basis of full time equivalents, was as follows:

	2024	2023
	Number	Number
Average number of employees	<u> </u>	<u> </u>
	21	16

Pension costs

The company operates a pension scheme. The charge for the period was £27,486 (2023 - £29,578).

9. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its chargeable objects. Accordingly there is no taxation charge in these accounts.

Northlands
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2024

10. Tangible fixed assets	Fixtures, fittings and equipment	Total
	£	£
Cost		
At 1 April 2023	71,431	71,431
Additions	9,314	9,314
Disposals	(4,918)	(4,918)
At 31 March 2024	<u>75,827</u>	<u>75,827</u>
Depreciation		
At 1 April 2023	36,172	36,172
Charge for the year	9,333	9,333
On disposals	(4,710)	(4,710)
At 31 March 2024	<u>40,795</u>	<u>40,795</u>
Net book values		
At 31 March 2024	<u>35,032</u>	<u>35,032</u>
At 31 March 2023	<u>35,259</u>	<u>35,259</u>
11. Debtors	2024	2023
	£	£
Other debtors	1,907	336
	<u>1,907</u>	<u>336</u>
12. Creditors: amounts falling due within one year	2024	2023
	£	£
Other taxes and social security	4,060	8,234
Accruals	17,064	25,607
	<u>21,124</u>	<u>33,841</u>

Northlands
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2024

13. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2024 as represented by:			
Tangible fixed assets	35,032	-	35,032
Current assets	637,199	-	637,199
Current liabilities	(21,124)	-	(21,124)
	<u>651,107</u>	<u>-</u>	<u>651,107</u>

14. Movement in funds

	At 1 April 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2024 £
Unrestricted funds					
Movement in funds	663,589	51,148	(12,887)	(50,743)	651,107
	<u>663,589</u>	<u>51,148</u>	<u>(12,887)</u>	<u>(50,743)</u>	<u>651,107</u>
Restricted funds					
Movement in funds	-	572,314	(623,057)	50,743	-
	<u>-</u>	<u>572,314</u>	<u>(623,057)</u>	<u>50,743</u>	<u>-</u>
Total	<u>663,589</u>	<u>623,462</u>	<u>(635,944)</u>	<u>-</u>	<u>651,107</u>

15. Analysis of changes in net funds

	Opening balance £	Cash flows £	Closing balance £
Cash at bank and in hand	661,835	(26,543)	635,292
Net funds	<u>661,835</u>	<u>(26,543)</u>	<u>635,292</u>

16. Related party transactions

There were no related party transactions during the year.

Northlands
(A company limited by guarantee)

Notes to financial statements
for the year ended 31 March 2024

17. Controlling interest

Controlling interest rests with the Board of Directors.

18. Post Balance Sheet Events

No significant events have taken place since the year end that would result in adjustment to 2024 financial information or inclusion of a note thereto.

19. Company limited by guarantee

Northlands is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.