

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 2025**

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**Legal and administrative information**

<b>Charity number</b>	XN 45526A
<b>Charity Commission Number</b>	NIC 101932
<b>Company registration number</b>	NI 027690
<b>Business address</b>	Shepherds Way Dungiven Road Derry BT47 5GW
<b>Registered office</b>	Shepherds Way Dungiven Road Derry BT47 5GW
<b>Directors</b>	Niall Blee Ian Denis Bickerstaff Robert Butcher Kathleen Philomena Harrigan Elizabeth Mary Wilson Denis Bradley Mairead Grant
<b>Secretary</b>	Bernadette Williamson
<b>Auditors</b>	Patrick McGroarty McGroarty McCafferty & Company 2 Carlisle Terrace Derry BT48 6JX
<b>Bankers</b>	Bank of Ireland 27 Culmore Road Derry BT48 8JB
<b>Solicitors</b>	Quigley, Grant & Kyle 10 Queen Street Derry N. Ireland BT48 7EG

**Northlands**  
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**Report of the directors'**  
**for the year ended 31 March 2025**

The trustees present their report and the financial statements for the year ended 31 March 2025. 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**

The period April 2024 to March 2025 has been a year of continued demand for Northlands' services, significant organisational developments, and preparations for our forthcoming 50th anniversary in 2025. Despite pressures across the health and social care system, Northlands has remained at the forefront of providing high-quality treatment, aftercare, and outreach to individuals and families affected by addiction.

This report provides an overview of the key activities and decisions of the Board of Directors during the year, summarising service delivery, business operations, funding developments, and strategic priorities.

**Service Delivery**

Residential treatment at Northlands continued to operate at near full capacity throughout the year. Resident numbers typically ranged between 5 and 8 at any given time, with waiting lists extending into the following months.

Non-residential services experienced significant and growing demand, with waiting times ranging from 4-5 weeks depending on referral volumes. By early 2025, more than 60 preliminary appointments were scheduled.

Aftercare groups in Derry remain strong and well-attended, though one facilitator stepped down after long service. New facilitators and staff ensured continuity, and the Board acknowledged the importance of aftercare as a cornerstone of recovery.

**Strategic and Policy Engagement - Tier 4 Review**

The long-awaited Tier 4 Review of addiction services has been a central issue throughout the year. Northlands engaged extensively, both through NIADA and in its own right, to ensure that the voices of clients and practitioners were represented. The Board agreed a two-stage response: first via NIADA, then directly as Northlands.

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### **Report of the directors' for the year ended 31 March 2025**

The organisation also engaged strategically with partners including Dunlewey, Carlisle House, and Cuan Mhuire, as well as educational institutions such as Ulster University and North West Regional College. These discussions reinforced Northlands' role as a trusted and collaborative voice in the addiction sector.

#### **Business Services and Finance**

The financial environment remains challenging following the withdrawal of the Department of Health's core funding grant. A deficit of approximately £39,000 is projected for 2025/26. To address this, Northlands has begun mapping the true cost of its services to strengthen negotiations with funders. Major funding was secured during the year, including a £20,000 per year commitment from the ARN Foundation for two years and £86,000 annually from the Gillen Family Trust across 2024-25 and 2025-26. These grants provide vital stability at a time of financial uncertainty.

Northlands secured essential income through fundraising and donations, including from the annual Christmas Flag Day, St. Columb's Cathedral, the Inner City Trust and Heron Brothers.

Community fundraising once again provided vital support during the year, both financially and in strengthening Northlands' connection with the wider public. The Board recognises the generosity of individuals, families, and community partners whose ongoing support helps sustain services and demonstrates the value placed on Northlands within the wider community.

#### **Staff & Volunteers**

Staffing remained a priority focus for the Board during the year. To address gaps created by the career break of Business and Operations Manager Nuala Hegarty, three senior counsellors - Christina McClements, Elaine Moore, and Nigel Crooks - were promoted to provide additional leadership capacity and operational stability. The Board also noted the forthcoming retirement of long-serving colleague Siobhan Logue, planned for May 2025, and agreed to continue monitoring staffing levels to ensure continuity of services.

Counselling staff continued to face challenges with evening shifts, and the Board explored ways to provide greater flexibility and sustainability in service delivery.

#### **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.

#### **New Centre of Excellence**

For many years Northlands has been seeking to establish a new Centre of Excellence which will serve all of Northern Ireland. Northlands new centre would continue the work as 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

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**Report of the directors'**  
**for the year ended 31 March 2025**

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 2025/2026.

**Northlands 50th Anniversary**

Preparations for Northlands' 50th anniversary began in early 2025. The year was launched with a New Year's Day swim in Culdaff, which drew community support and raised awareness of the milestone.

Planned activities include yoga in the park, a golf event, walking initiatives, and a public lecture on addiction. Media coverage is being developed, and engagement with the Derry Journal and other outlets will ensure that the anniversary highlights Northlands' legacy and impact.

**Conclusion**

The year April 2024 - March 2025 has been one of continued pressure and resilience. Demand for services continues to grow, with Northlands responding through innovation, collaboration, and dedication to client care. Financial pressures remain a challenge, but the organisation has demonstrated agility in seeking new funding streams and managing resources responsibly.

**Acknowledgements**

The Board wishes to record its thanks to staff, volunteers, and supporters who sustain the mission of Northlands. With its 50th anniversary celebrations underway, Northlands is both reflecting on its history and preparing strategically for the future.

**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.

**Financial review**

**Results**

The board report a surplus of £60,944 for the year ended 31 March 2025.

**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.

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### **Report of the directors' for the year ended 31 March 2025**

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.

#### **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.

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**Report of the directors'**

**for the year ended 31 March 2025**

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

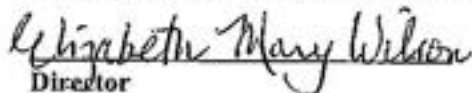
1. So far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
2. As the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's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

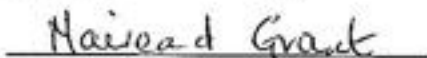
**Auditors**

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 28 October 2025 and signed on their behalf by:

  
Director

  
Director

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**Independent auditor's report to the directors of Northlands**

**Opinion**

We have audited the financial statements of Northlands for the year ended 31st March 2025 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 2025, 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.

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**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.

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#### **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.

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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.

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*Patrick M. McGroarty*  
**Patrick McGroarty**  
**Senior Statutory Auditor**  
**for and on behalf of**  
**McGroarty McCafferty & Company**  
**Statutory Auditor**  
**2 Carlisle Terrace**  
**Derry**  
**BT48 6JX**

**Dated: 28 October 2025**

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

**For the year ended 31 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
<b>Incoming resources</b>					
Incoming resources from generating funds:					
Voluntary income	2	43,665	-	43,665	37,545
Investment income	3	8,109	-	8,109	6,603
Incoming resources from charitable activities	4	26,000	647,560	673,560	579,314
<b>Total incoming resources</b>		<u>77,774</u>	<u>647,560</u>	<u>725,334</u>	<u>623,462</u>
<b>Resources expended</b>					
Charitable activities	5	18,778	641,318	660,096	631,671
Governance costs	6	-	4,294	4,294	4,273
<b>Total resources expended</b>		<u>18,778</u>	<u>645,612</u>	<u>664,390</u>	<u>635,944</u>
<b>Net incoming/(outgoing) resources for the year</b>					
		58,996	1,948	60,944	(12,482)
Total funds brought forward					
		<u>651,107</u>	<u>-</u>	<u>651,107</u>	<u>663,589</u>
		710,103	1,948	712,051	651,107
Transfer					
		<u>1,948</u>	<u>(1,948)</u>	<u>-</u>	<u>-</u>
<b>Total funds carried forward</b>	<b>14</b>	<u>712,051</u>	<u>-</u>	<u>712,051</u>	<u>651,107</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.

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**Balance sheet**  
**as at 31 March 2025**

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		26,006		35,032
<b>Current assets</b>					
Debtors	11	215		1,907	
Cash at bank and in hand		709,830		635,292	
		<u>710,045</u>		<u>637,199</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(24,000)</u>		<u>(21,124)</u>	
<b>Net current assets</b>			<u>686,045</u>		<u>616,075</u>
<b>Net assets</b>			<u>712,051</u>		<u>651,107</u>
<b>Funds</b>					
Restricted income funds	13		-		-
Unrestricted income funds	13		<u>712,051</u>		<u>651,107</u>
<b>Total funds</b>			<u>712,051</u>		<u>651,107</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 28 October 2025 and signed on its behalf by

*Elizabeth Mary Wilson*  
Director

*Haisead Grant*  
Director

Company number :- NI 027690

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

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**Cash flow statement**

**for the year ended 31 March 2025**

	Notes	2025 £	2024 £
Net incoming/(outgoing) resources for the year		60,944	(12,482)
Interest receivable		(8,109)	(6,603)
Loss on disposal of fixed assets		-	208
Depreciation and impairment		9,026	9,333
Decrease/(Increase) in debtors		1,692	(1,571)
Increase/(Decrease) in creditors		2,876	(12,717)
<b>Net cash inflow from operating activities</b>		<u>66,429</u>	<u>(23,832)</u>
Returns on investments and servicing of finance		8,109	6,603
Capital expenditure		-	(9,314)
<b>Increase in cash in the year</b>		<u>74,538</u>	<u>(26,543)</u>
<b>Reconciliation of net cash flow to movement in net funds</b>	<b>15</b>		
<b>Increase in cash in the year</b>		74,538	(26,543)
<b>Net funds at 1 April 2024</b>		<u>635,292</u>	<u>661,835</u>
<b>Net funds at 31 March 2025</b>		<u>709,830</u>	<u>635,292</u>

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### **Notes to financial statements for the year ended 31 March 2025**

#### **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 2025

#### 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 £	2025 Total £	2024 Total £
Sundry	43,665	43,665	37,545
	<u>43,665</u>	<u>43,665</u>	<u>37,545</u>

**Northlands****(A company limited by guarantee)****Notes to financial statements  
for the year ended 31 March 2025****3. Investment income**

	Unrestricted funds £	2025 Total £	2024 Total £
Bank Interest	8,109	8,109	6,603
	<u>8,109</u>	<u>8,109</u>	<u>6,603</u>

**4. Incoming resources from charitable activities**

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
DHSS & PS	-	63,215	63,215	63,215
GF Trust	-	36,906	36,906	-
Inner City Trust	6,000	-	6,000	7,000
LFT	-	-	-	7,000
ARN Community Fund	20,000	-	20,000	-
Western Health & Social Care Trust	-	447,548	447,548	410,708
Northern Health & Social Care Trust	-	99,891	99,891	91,391
	<u>26,000</u>	<u>647,560</u>	<u>673,560</u>	<u>579,314</u>

**Northlands****(A company limited by guarantee)****Notes to financial statements  
for the year ended 31 March 2025****5. Costs of charitable activities**

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Purchases	105	-	105	829
Wages & Salaries	-	401,236	401,236	370,416
Employer's NIC	-	32,380	32,380	31,066
Pension Costs	-	31,765	31,765	27,486
Rent/Rates	-	4,605	4,605	7,189
Apex	-	17,195	17,195	23,798
Kitchen & Housekeeping	-	47,180	47,180	41,648
Publicity & Advertising	-	-	-	5,250
Legal & Professional	6,353	-	6,353	1,028
Light & Heat	-	19,792	19,792	22,026
Repairs & Maintenance	-	4,075	4,075	2,066
Insurance	-	25,321	25,321	23,150
Travel Expenses	-	3,819	3,819	7,296
Professional - Other	-	-	-	4,125
Programme Costs	-	7,193	7,193	3,634
Night Supervision	-	13,713	13,713	22,177
Telephone	-	5,541	5,541	5,096
Equipment & IT Maintenance	-	19,401	19,401	11,637
Printing, Postage & Stationery	-	3,366	3,366	3,257
Depreciation & Impairment	9,026	-	9,026	9,333
Loss on disposal of asset	-	-	-	208
Exchange Gains/(Loss)	686	-	686	835
Other Costs	2,608	4,736	7,344	8,121
	<u>18,778</u>	<u>641,318</u>	<u>660,096</u>	<u>631,671</u>

**6. Governance costs**

	Restricted funds £	2025 Total £	2024 Total £
Auditor's remuneration	4,294	4,273	4,272
	<u>4,294</u>	<u>4,273</u>	<u>4,272</u>

**Northlands**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2025**

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

	2025	2024
	£	£
Net incoming/(outgoing) resources is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	9,026	9,333
Auditor's remuneration	4,294	4,272
	<u>13,320</u>	<u>13,605</u>

**8. Employees**

<b>Employment costs</b>	2025	2024
	£	£
Wages and salaries	401,236	370,416
Social security costs	32,380	31,066
Pension costs	31,765	27,486
	<u>465,381</u>	<u>428,968</u>

No employee received emoluments of more than £60,000 (2024- None).

**Number of employees**

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

	2025	2024
	Number	Number
Average number of employees	<u>18</u>	<u>21</u>

**Pension costs**

The company operates a pension scheme. The charge for the period was £31,765 (2024 - £27,486).

**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 2025**

<b>10. Tangible fixed assets</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 April 2024 and At 31 March 2025	75,827	75,827
<b>Depreciation</b>		
At 1 April 2024	40,795	40,795
Charge for the year	9,026	9,026
At 31 March 2025	49,821	49,821
<b>Net book values</b>		
At 31 March 2025	26,006	26,006
At 31 March 2024	35,032	35,032
<b>11. Debtors</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other debtors	215	1,907
	215	1,907
<b>12. Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other taxes and social security	8,410	4,060
Accruals	15,590	17,064
	24,000	21,124

**Northlands**  
**(A company limited by guarantee)**

**Notes to financial statements**  
**for the year ended 31 March 2025**

**13. Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 March 2025 as represented by:			
Tangible fixed assets	26,006	-	26,006
Current assets	710,045	-	710,045
Current liabilities	(24,000)	-	(24,000)
	<u>712,051</u>	<u>-</u>	<u>712,051</u>

**14. Movement in funds**

	At 1 April 2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 March 2025 £
<b>Unrestricted funds</b>					
Movement in funds	651,107	77,774	18,778	1,948	712,051
	<u>651,107</u>	<u>77,774</u>	<u>(18,778)</u>	<u>1,948</u>	<u>712,051</u>
<b>Restricted funds</b>					
Movement in funds	-	647,560	(645,612)	(1,948)	-
	<u>-</u>	<u>647,560</u>	<u>(645,612)</u>	<u>(1,948)</u>	<u>-</u>
<b>Total</b>	<u>651,107</u>	<u>725,334</u>	<u>(664,390)</u>	<u>-</u>	<u>712,051</u>

**15. Analysis of changes in net funds**

	Opening balance £	Cash flows £	Closing balance £
Cash at bank and in hand	635,292	74,538	709,830
<b>Net funds</b>	<u>635,292</u>	<u>74,538</u>	<u>709,830</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 2025**

**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 2025 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.