

Northern Ireland Perinatal Trust

Statement of Financial Activities
for the Year Ended 31 March 2023

		31.3.23 Unrestricted fund £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		53,646	118,224
Charitable activities			
Grants Receivable		-	810
Investment income	2	50	38
Other income		<u>6,470</u>	<u>3,600</u>
Total		<u>60,166</u>	<u>122,672</u>
EXPENDITURE ON			
Charitable activities			
Direct costs		65,881	60,317
Support costs		<u>8,698</u>	<u>528</u>
Total		<u>74,579</u>	<u>60,845</u>
NET INCOME/(EXPENDITURE)		(14,413)	61,827
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>237,699</u>	<u>175,872</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>223,286</u></u>	<u><u>237,699</u></u>

The notes form part of these financial statements

Northern Ireland Perinatal Trust

Balance Sheet
31 March 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
CURRENT ASSETS			
Cash at bank		223,886	238,227
CREDITORS			
Amounts falling due within one year	5	(600)	(528)
NET CURRENT ASSETS		<u>223,286</u>	<u>237,699</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		223,286	237,699
NET ASSETS		<u>223,286</u>	<u>237,699</u>
FUNDS			
Unrestricted funds	6	<u>223,286</u>	<u>237,699</u>
TOTAL FUNDS		<u>223,286</u>	<u>237,699</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 January 2024 and were signed on its behalf by:

 , 31/01/24

Ms Maureen O'Dowd - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 March 2023**

1. ACCOUNTING POLICIES**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act (Northern Ireland) 2008. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

2. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Dividend income	<u>50</u>	<u>38</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	118,224
Charitable activities	
Grants Receivable	810
Investment income	38
Other income	<u>3,600</u>
Total	<u>122,672</u>
EXPENDITURE ON	
Charitable activities	
Direct costs	60,317
Support costs	<u>528</u>
Total	<u>60,845</u>
NET INCOME	61,827
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>175,872</u>
TOTAL FUNDS CARRIED FORWARD	<u>237,699</u>

Northern Ireland Perinatal Trust

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Other creditors	<u>600</u>	<u>528</u>

6. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	237,699	(14,413)	223,286
	<u>237,699</u>	<u>(14,413)</u>	<u>223,286</u>
TOTAL FUNDS			
	<u>237,699</u>	<u>(14,413)</u>	<u>223,286</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	60,166	(74,579)	(14,413)
	<u>60,166</u>	<u>(74,579)</u>	<u>(14,413)</u>
TOTAL FUNDS			
	<u>60,166</u>	<u>(74,579)</u>	<u>(14,413)</u>

Comparatives for movement in funds

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	175,872	61,827	237,699
	<u>175,872</u>	<u>61,827</u>	<u>237,699</u>
TOTAL FUNDS			
	<u>175,872</u>	<u>61,827</u>	<u>237,699</u>

Northern Ireland Perinatal Trust

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	122,672	(60,845)	61,827
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>122,672</u>	<u>(60,845)</u>	<u>61,827</u>

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	175,872	47,414	223,286
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>175,872</u>	<u>47,414</u>	<u>223,286</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	182,838	(135,424)	47,414
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>182,838</u>	<u>(135,424)</u>	<u>47,414</u>

7. RELATED PARTY DISCLOSURES

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

Northern Ireland Perinatal Trust

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	53,646	118,224
Investment income		
Dividend income	50	38
Charitable activities		
Grants	-	810
Other income		
Course fees	<u>6,470</u>	<u>3,600</u>
Total incoming resources	60,166	122,672
EXPENDITURE		
Charitable activities		
Sundries	135	-
Professional training & education	16,894	11,311
Grants of equipment/ resources	47,783	39,641
Grants to individuals	<u>1,069</u>	<u>6,169</u>
	65,881	57,121
Support costs		
Finance		
Bank charges	704	567
Other		
Printing, stationery & advertising	1,400	201
Insurance	979	934
Professional fees	<u>5,015</u>	<u>1,494</u>
	7,394	2,629
Governance costs		
Accountancy and legal fees	<u>600</u>	<u>528</u>
Total resources expended	<u>74,579</u>	<u>60,845</u>
Net (expenditure)/income	<u>(14,413)</u>	<u>61,827</u>

This page does not form part of the statutory financial statements