

**REGISTERED COMPANY NUMBER: NI041294 (Northern Ireland)**

**REGISTERED CHARITY NUMBER:102629**

**Report of the  
Financial Statements  
For the Year ended 31<sup>st</sup> March 2024  
For  
The John Hewitt Society Ltd**

**Janet Jensen, ACMA, CGMA**

**Ekstra Accounting Solutions**

**2 Beechill Park South**

**Belfast, Co Antrim**

**BT8 6PB**

**The John Hewitt Society Ltd**

**Directors and other information**

|                          |   |
|--------------------------|---|
| <b>Directors</b>         | Dr Frank Ferguson<br>Mr Ryan Cornett<br>Dr Myrtle Hill<br>Mrs Naomi Leitch<br>Dr Paul Maddern<br>Mr Paul McAvinchey<br>Dr Martin Tyrell (appointed 21/10/2023)<br>Ms Aoife Walsh (resigned 26/10/2024)<br>Mr Anthony Kennedy (resigned 21/10/2023)<br>Mr Paul Sweeney (resigned 21/10/2023) |
| <b>Secretary</b>         | Naomi Leitch  |
| <b>Company Number</b>    | NI041294  |
| <b>Charity Number</b>    | NIC102629   |
| <b>Registered Office</b> | 10 Exchange Street West<br>Belfast<br>BT1 2NJ   |
| <b>Business address</b>  | The MAC – Level 3<br>10 Exchange Street West<br>Belfast<br>BT1 2NJ.   |

**The John Hewitt Society**  
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**For the Year Ended 31<sup>st</sup> March 2024**

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## **The John Hewitt Society**

### **Independent Examiner's Report to the Trustees For the Year Ended 31<sup>st</sup> March 2024**

I report on the accounts of the company for the year ended 31<sup>st</sup> March 2024, which are set out on pages 12 to 18.

#### **Respective responsibilities of charity trustees and examiner**

As the charity's trustees (and also the director for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination it is my responsibility to

- Examine the accounts under section 65 of the Charities Act
- Follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- State whether particular matters have come to my attention

#### **Basis of the independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directors given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006.
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

#### **Independent examiner's statement**

I have completed my examination and have no concern in respect of matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Janet Jensen, ACMA CGMA  
Ekstra Accounting Solutions



**27<sup>th</sup> November 2024**

**The John Hewitt Society**

**Statement of Financial Activities  
For the Year Ended 31<sup>st</sup> March 2024**

|                                    | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | 31.03.2024<br>Total<br>Funds<br>£ | 31.03.2023<br>Total<br>Funds<br>£ |
|------------------------------------|------|----------------------------|--------------------------|-----------------------------------|-----------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |      |                            |                          |                                   |                                   |
| Donations and legacies             | 2    | 23,502                     | 90,212                   | 113,714                           | 111,616                           |
| Other income                       |      | -                          | -                        | -                                 | 4,313                             |
| <b>Total</b>                       |      | 23,502                     | 90,212                   | 113,714                           | 115,929                           |
| <b>EXPENDITURE ON</b>              |      |                            |                          |                                   |                                   |
| <b>Charitable activities</b>       |      |                            |                          |                                   |                                   |
| Direct                             |      | 20,774                     | 106,217                  | 126,991                           | 125,249                           |
| Other                              |      | -                          | -                        | -                                 | -                                 |
| <b>Total</b>                       |      | 20,774                     | 106,217                  | 126,991                           | 125,249                           |
| <b>NET INCOME/(EXPENDITURE)</b>    |      | 2,728                      | (16,005)                 | (13,277)                          | (9,320)                           |
| Transfer between funds             |      | -                          | -                        | -                                 | -                                 |
| <b>NET MOVEMENT IN FUNDS</b>       |      | 2,728                      | (16,005)                 | (13,277)                          | (9,320)                           |
| Total funds brought forward        |      | 9,592                      | 16,534                   | 26,126                            | 35,446                            |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |      | 12,320                     | 529                      | 12,849                            | 26,126                            |

**The John Hewitt Society**  
**Balance sheet as at 31<sup>st</sup> March 2024**

|  | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | 31.03.2024<br>Total<br>Funds<br>£ | 31.03.2023<br>Total<br>Funds<br>£ |
|--|------|----------------------------|--------------------------|-----------------------------------|-----------------------------------|
| <b><u>FIXED ASSETS</u></b>                   |      |                            |                          |                                   |                                   |
| Tangible assets                              | 6    | 1,312                      | -                        | 1,312                             | 1,320                             |
| <b><u>CURRENT ASSETS</u></b>                 |      |                            |                          |                                   |                                   |
| Cash at bank                                 |      | 20,155                     | 529                      | 20,684                            | 24,925                            |
| Prepayments                                  |      | -                          | -                        | -                                 | 1,055                             |
| Accrued Income                               | 7    |                            | -                        | -                                 | 3,000                             |
|  |      | <u>20,155</u>              | <u>529</u>               | <u>20,684</u>                     | <u>28,980</u>                     |
| <b><u>CREDITORS</u></b>                      |      |                            |                          |                                   |                                   |
| Amounts falling due within one year          | 8    | <u>(9,147)</u>             | <u>-</u>                 | <u>(9,147)</u>                    | <u>(4,174)</u>                    |
| <b>NET CURRENT ASSETS</b>                    |      | <u>11,008</u>              | <u>529</u>               | <u>11,537</u>                     | <u>24,806</u>                     |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |      | <u>12,320</u>              | <u>529</u>               | <u>12,849</u>                     | <u>26,126</u>                     |
| <b>NET ASSETS</b>                            |      | <u>12,320</u>              | <u>529</u>               | <u>12,849</u>                     | <u>26,126</u>                     |
| <b><u>FUNDS</u></b>                          |      |                            |                          |                                   |                                   |
|  | 9    |                            |                          |                                   |                                   |
| Unrestricted Funds                           |      |                            |                          | 12,320                            | 9,592                             |
| Restricted Funds                             |      |                            |                          | 529                               | 16,534                            |
| <b>TOTAL FUNDS</b>                           |      |                            |                          | <u>12,849</u>                     | <u>26,126</u>                     |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31<sup>st</sup> March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31<sup>st</sup> March 2024 in accordance with Section 476 of the Companies Act 2006.

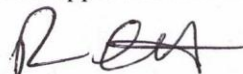
The trustees acknowledge their responsibilities for :

- (a) Ensuring that the charitable company keeps accounting records that comply with sections 386 and 387 of the Companies Act 2006 and
- (b) Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime

The financial statements were approved and authorised for issue by the board of trustees on 28/11/24 and were signed on its behalf by

Name of Trustee



Date 28/11/24

Name of Trustee



Date 28/11/24

## The John Hewitt Society

### Notes to the Financial Statements For the Year ended 31<sup>st</sup> March 2024

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statement of the charitable company, which is a public benefit entity under FRS 102, has 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 2015)' Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland Companies Act 2006." The Financial statements have been prepared using the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has an entitlement to the funds, the income will probably 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, a transfer of economic benefits will probably be required in settlement and the amount of obligation can be measured reliably. Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs relating to that 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.

##### **Tangible Fixed Assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

|                  |     |
|------------------|-----|
| Office Equipment | 25% |
|------------------|-----|

##### **Taxation**

The charity is exempt from corporation 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 the funds are raised for particular restricted purposes.

Further explanation of the nature of and purpose of each fund is included in the notes to the financial statements.

## The John Hewitt Society

### Notes to the financial statements ...continued For the Year Ended 31<sup>st</sup> March 2024

#### 2. DONATIONS AND LEGACIES

|                           | 31.03.2024     | 31.03.2023     |
|---------------------------|----------------|----------------|
|                           | Total          | Total          |
|                           | £              | £              |
| Donations                 | 200            | -              |
| Busaries and Sponsorships | 3,302          | 2,959          |
| Ticket sales/Box office   | 18,146         | 11,606         |
| Online Giving/Sales       | 1,853          | 971            |
| Grant Funding             | 90,212         | 96,081         |
| <b>Total</b>              | <b>113,714</b> | <b>111,617</b> |

#### 3. NET INCOME/(EXPENDITURE)

|   | 31.03.2024 | 31.03.2023 |
|---|------------|------------|
|   | £          | £          |
| Net income/(expenditure) is stated after charging/(crediting) |            |            |
| Depreciation- owned assets                                    | <u>771</u> | <u>665</u> |

#### 4. TRUSTEE'S RENUMBERATION AND BENEFITS

There were no trustee's remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023

#### Trustee Expenses

There were no trustee's expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023

#### 5. STAFF COSTS

The average monthly number of employees during the year was as follows

|                | 31.03.2024 |
|----------------|------------|
| Administration | <u>1</u>   |

No employees received enoluments in excess of £60,000

The John Hewitt Society

Notes to the financial statements ...continued  
For the Year Ended 31<sup>st</sup> March 2024

6. TANGIBLE FIXED ASSETS

|                       | Office<br>Equipment | Computer<br>Equipment | Totals  |
|-----------------------|---------------------|-----------------------|---------|
|                       | £                   |                       | £       |
| <b>COST</b>           |                     |                       |         |
| At 1 April 2023       | 6,013               | -                     | 6,013   |
| Additions             | -                   | 764                   | 764     |
| Disposals             | -                   | -                     | -       |
| At 31st March 2024    | 6,013               | 764                   | 6,777   |
| <b>DEPRECIATION</b>   |                     |                       |         |
| At 1 April 2023       | (4,694)             | -                     | (4,694) |
| Charge for the year   | (665)               | (106)                 | (771)   |
| Disposals             | -                   | -                     | -       |
| At 31st March 2024    | (5,359)             | (106)                 | (5,465) |
| <b>NET BOOK VALUE</b> |                     |                       |         |
| At 31st March 2024    | 654                 | 658                   | 1,312   |
| At 31st March 2023    | 1,319               | -                     | 1,319   |

7. ACCRUED INCOME

|                            | 31.03.2024 | 31.03.2023 |
|----------------------------|------------|------------|
|                            | £          | £          |
| Belfast Charitable Society | -          | 1,000      |
| Cathedral Quarter          | -          | 2,000      |
|                            | -          | 3,000      |

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|  | 31.03.2024 | 31.03.2023 |
|--|------------|------------|
|  | £          | £          |
| Accrued Expenses   | 1,929      | -          |
| Trade Creditors  | 5,669      | 3,195      |
| Payroll Creditors  | 1,549      | 980        |
| <b>Total Creditors : Amounts falling due within one year</b> | 9,147      | 4,175      |

## The John Hewitt Society

### Notes to the financial statements ...continued For the Year Ended 31<sup>st</sup> March 2024

#### 9. MOVEMENT IN FUNDS

|  | At<br>01.04.2023<br>£ | Prior<br>Year Adjustment | Net Movement<br>in funds<br>£ | At<br>31.03.2024<br>£ |
|--|-----------------------|--------------------------|-------------------------------|-----------------------|
| <b>Unrestricted Funds</b>                                  |                       |                          |                               |                       |
| General Fund   | 9,592                 |                          | 2,728                         | 12,320                |
| <b>Restricted Funds</b>                                    |                       |                          |                               |                       |
| Ards & North Down Borough Council                          | -                     | -                        | -                             | -                     |
| Armagh City Banbridge & Craigavon Borough Council          | (1,261)               | 1,261                    | -                             | (0)                   |
| Arts Council of Northern Ireland - General Revenue         | 9,510                 | (5,811)                  | (4,036)                       | (337)                 |
| Arts Council of Northern Ireland - Project                 | (0)                   |                          | -                             | (0)                   |
| Belfast Charitable Society                                 |                       |                          | -                             | -                     |
| Belfast City Council                                       | -                     | 5,811                    | (5,850)                       | (39)                  |
| Belfast Harbours Commissioners                             |                       |                          | -                             | -                     |
| Causeway Coast and Glens                                   |                       |                          | -                             | -                     |
| Charity Aid Foundation                                     | 1,500                 | (1,261)                  | -                             | 239                   |
| Department of Foreign Affairs & Trade; Reconciliation Fund | -                     |                          | -                             | -                     |
| Foras Na Gaeilge   |                       |                          | -                             | -                     |
| Lisburn & Castlereagh City Council                         | -                     | -                        | -                             | -                     |
| Mid & East Antrim Council                                  |                       |                          | 500                           | 500                   |
| National Lottery (NBF)                                     | -                     |                          | -                             | -                     |
| Newry Mourne & Down Borough Council                        | -                     | -                        | (155)                         | (155)                 |
| NI Community Relations                                     | -                     | 6,785                    | (6,580)                       | 205                   |
| North Belfast Festival                                     | 6,785                 | (6,785)                  | -                             | -                     |
| North South Ministerial Council                            | -                     |                          | 116                           | 116                   |
| Northern Ireland Housing Executive                         | -                     | -                        | -                             | -                     |
| <b>Total restricted funds</b>                              | <b>16,534</b>         | <b>-</b>                 | <b>(16,005)</b>               | <b>529</b>            |
| <b>TOTAL FUNDS</b>   | <b>26,126</b>         | <b>-</b>                 | <b>(13,277)</b>               | <b>12,849</b>         |

**The John Hewitt Society**

**Notes to the financial statements ...continued  
For the Year Ended 31<sup>st</sup> March 2024**

| <b>Net Movement in Funds</b>                               | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>Expended<br/>£</b> | <b>Movement in<br/>funds<br/>£</b> |
|--|-------------------------------------|-------------------------------------|------------------------------------|
| <b>Unrestricted Funds</b>                                  |                                     |                                     |                                    |
| General Fund   | 23,502                              | (20,774)                            | 2,728                              |
| <b>Restricted Funds</b>                                    |                                     |                                     |                                    |
| Ards & North Down Borough Council                          | 500                                 | (500)                               | -                                  |
| Armagh City Banbridge & Craigavon Borough Council          | 25,000                              | (25,000)                            | -                                  |
| Arts Council of Northern Ireland - General Revenue         | 28,279                              | (32,315)                            | (4,036)                            |
| Arts Council of Northern Ireland - Project                 | 5,271                               | (5,271)                             | -                                  |
| Belfast Charitable Society                                 | -                                   | -                                   | -                                  |
| Belfast City Council                                       | 5,811                               | (11,661)                            | (5,850)                            |
| Belfast Harbours Commissioners                             | 5,000                               | (5,000)                             | -                                  |
| Causeway Coast and Glens                                   | 2,000                               | (2,000)                             | -                                  |
| Charity Aid Foundation                                     | -                                   | -                                   | -                                  |
| Department of Foreign Affairs & Trade; Reconciliation Fund | 7,352                               | (7,352)                             | -                                  |
| Foras Na Gaeilge   | 2,928                               | (2,928)                             | -                                  |
| Lisburn & Castlereagh City Council                         | 1,000                               | (1,000)                             | -                                  |
| Mid & East Antrim Council                                  | 500                                 | -                                   | 500                                |
| National Lottery (NBF)                                     | 1,000                               | (1,000)                             | -                                  |
| Newry Mourne & Down Borough Council                        | 2,570                               | (2,725)                             | (155)                              |
| NI Community Relations                                     | (500)                               | (6,080)                             | (6,580)                            |
| North South Ministerial Council                            | 2,000                               | (1,884)                             | 116                                |
| Northern Ireland Housing Executive                         | 1,500                               | (1,500)                             | -                                  |
| <b>Total Restricted funds</b>                              | <b>90,212</b>                       | <b>(106,217)</b>                    | <b>(16,005)</b>                    |
| <b>TOTAL FUNDS</b>   | <b>113,714</b>                      | <b>(126,991)</b>                    | <b>(13,277)</b>                    |