

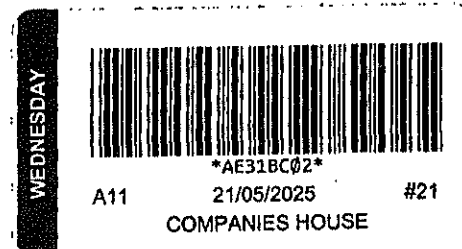
Company Registration Number - NI060708

The Charity Registration Number is :- NIC102659

Pretty n Pink Limited

Report and Accounts

31 August 2024



Pretty n Pink Limited

Report and accounts for the year ended 31 August 2024

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Pretty n Pink Limited - Statement of Financial Activities for the year ended 31 August 2024

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 August 2024, as required by the Companies Act 2006)

| | SORP Ref | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|--------------------------------------|----------|---------------------------------|-------------------------------|--------------------------|------------------------|
| | | 2024 | 2024 | 2024 | 2023 |
| | | £ | £ | £ | £ |
| Income & Endowments from: | | | | | |
| Donations & Legacies | A1 | 131,073 | 57,535 | 188,608 | 236,811 |
| Other trading activities | A3 | 149,433 | - | 149,433 | 140,344 |
| Total income | A | 280,506 | 57,535 | 338,041 | 377,155 |
| Expenditure on: | | | | | |
| Raising funds | B1 | 104,513 | 7,000 | 111,513 | 96,685 |
| Charitable activities | B2 | 184,778 | 50,535 | 235,313 | 211,781 |
| Total expenditure | B | 289,291 | 57,535 | 346,826 | 308,466 |
| Net Income for the year | | (8,785) | - | (8,785) | 68,689 |
| Transfers between funds | C | - | (13,035) | (13,035) | - |
| Net movement in funds | | (8,785) | (13,035) | (21,820) | 68,689 |
| Reconciliation of funds:- | | | | | |
| Total funds brought forward | E | 347,082 | 13,035 | 360,117 | 291,428 |
| Total funds carried forward | | 338,297 | - | 338,297 | 360,117 |

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 14 to 27 form an integral part of these accounts.

Pretty n Pink Limited - Statement of Financial Activities for the year ended 31 August 2024

Pretty n Pink Limited - Resources applied in the year ended 31 August 2024 for Charity use:-

| | 2024 £ | 2023 £ |
|--|-----------------|---------------|
| Funds generated in the year as detailed in the SOFA | (21,820) | 68,689 |
| Net resources available to fund charitable activities | <u>(21,820)</u> | <u>68,689</u> |

Movements in revenue and capital funds for the year ended 31 August 2024

Revenue accumulated funds

| | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | Total Funds 2024 £ | Last year Total Funds 2023 £ |
|--|------------------------------------|----------------------------------|-----------------------------|---------------------------------------|
| Accumulated funds brought forward | 347,082 | 13,035 | 360,117 | 291,428 |
| Recognised gains and losses before transfers | <u>(8,785)</u> | <u>-</u> | <u>(8,785)</u> | <u>68,689</u> |
| | 338,297 | 13,035 | 351,332 | 360,117 |
| (From)/To unrestricted revenue funds | - | (13,035) | (13,035) | - |
| Closing revenue funds | <u>338,297</u> | <u>-</u> | <u>338,297</u> | <u>360,117</u> |

Pretty n Pink Limited - Statement of Financial Activities for the year ended 31 August 2024

**Pretty n Pink Limited
Income and Expenditure Account for the year ended 31 August 2024 as required by the
Companies Act 2006**

| <i>Income</i> | 2024 £ | 2023 £ |
|---|-----------------------|-----------------------|
| Income from operations | 338,041 | 377,155 |
| Gross income in the year including exceptional items | <u>338,041</u> | <u>377,155</u> |
| <i>Expenditure</i> | | |
| Charitable expenditure, excluding depreciation and amortisation | 234,293 | 210,761 |
| Fundraising costs | 111,513 | 96,685 |
| Governance costs | 1,020 | 1,020 |
| Total expenditure in the year | <u>346,826</u> | <u>308,466</u> |
| Net income before tax in the financial year | (8,785) | 68,689 |
| Tax on surplus on ordinary activities | | |
| Net income after tax in the financial year | <u>(8,785)</u> | <u>68,689</u> |
| Retained surplus for the financial year | <u>(8,785)</u> | <u>68,689</u> |
| All activities derive from continuing operations | | |

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 14 to 27 form an integral part of these accounts.

Pretty n Pink Limited - Balance Sheet as at 31 August 2024

| | SORP Note Ref | 2024 £ | 2023 £ |
|---|------------------|----------------|-----------------|
| Current assets | | | |
| Debtors | 10 B | 9,536 | 12,258 |
| Cash at bank and in hand | B4 | 333,269 | 358,153 |
| Total current assets | | <u>342,805</u> | <u>370,411</u> |
| Creditors: amounts falling due within one year | 11 C1 | <u>(4,508)</u> | <u>(10,294)</u> |
| Not current assets | | 338,297 | 360,117 |
| The total net assets of the charity | | <u>338,297</u> | <u>360,117</u> |

The total net assets of the charity are funded by the funds of the charity, as follows:-

| | | | | |
|--------------------------------|-------|----------------|----------------|---------|
| Restricted funds | | | | 13,035 |
| Restricted Revenue Funds | 15 D2 | - | 13,035 | |
| Restricted Fixed Asset Funds | 15 D2 | - | - | |
| Restricted Revaluation Reserve | 15 D4 | - | - | |
| Unrestricted Funds | | | | |
| Unrestricted Revenue Funds | 15 D3 | 338,297 | 347,082 | 347,082 |
| Designated Funds | | | | |
| Total charity funds | | <u>338,297</u> | <u>360,117</u> | |

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

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


MF Patrick Porter

Trustee

Approved by the board of trustees on 14 May 2025

The notes attached on pages 14 to 27 form an integral part of these accounts.

Pretty n Pink Limited

Notes to the Accounts for the year ended 31 August 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounting policies have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (updated in October 2019 and again in February 2022), (The SORP), published by the Charity Commission in Northern Ireland (CCNI), and in accordance with all applicable law in the charity's jurisdiction of registration

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 August 2024, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of Income

Gross Income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Pretty n Pink Limited

Notes to the Accounts for the year ended 31 August 2024

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income.

When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Pretty n Pink Limited

Notes to the Accounts for the year ended 31 August 2024

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in 'legacies and donations'. Goods donated for resale are included in 'Income from other trading activities'.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services, or benefits is recognised as income from charitable activities.

Pretty n Pink Limited

Notes to the Accounts for the year ended 31 August 2024 *Policies relating to expenditure on goods and services provided to the charity.*

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity. However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 6.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments:

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no endowment funds.

Pretty n Pink Limited

Notes to the Accounts for the year ended 31 August 2024

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of financial instruments to the charity's financial position.

5 Net surplus before tax in the financial year

The net surplus before tax in the financial year is stated after charging:-

| | |
|------|------|
| 2024 | 2023 |
| £ | £ |

Pension costs

| | |
|-------|-------|
| 2,968 | 1,263 |
|-------|-------|

6 The contribution of volunteers

The Charity operates with a team of three full time members of staff, a voluntary Board of Trustees and some 20 - 25 volunteers. The charity relies heavily on volunteers to enable it to sustain the services provided to patients and operate the "Pre-Loved" charity shop. The volunteers are invaluable to the operation of the charity shop at weekends to allow it to remain open.

The charity also has volunteers who give their time to provide services to patients for complementary therapies, counselling and provide emotional support when required. Without the help and support of volunteers, the charity could not sustain its support service or raise funds for the Support Fund. Arrangements are made with volunteers to cover any expenses they have in providing their time. They are not employed by the Charity and no contract regarding employment is in place.

7 Staff costs and emoluments

Salary costs

Gross Salaries excluding trustees and key management personnel
Employer's operating costs of defined
contribution pension schemes

| | |
|--------|--------|
| 2024 | 2023 |
| £ | £ |
| 64,824 | 71,269 |
| 2,968 | 1,263 |
| 67,792 | 72,532 |

Total salaries, wages and related costs

Numbers of full time employees or full time equivalents

The average number of total staff employed in the year was

| | |
|------|------|
| 2024 | 2023 |
| 3 | 3 |
| 3 | 3 |

Pretty n Pink Limited

Notes to the Accounts for the year ended 31 August 2024

8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

10 Debtors

Prepayments and accrued income

| 2024 | 2023 |
|-------|--------|
| £ | £ |
| 9,536 | 12,258 |

11 Creditors: amounts falling due within one year

Accruals
PAYE, NIC VAT and other taxes
Other creditors

| 2024 | 2023 |
|--------------|---------------|
| £ | £ |
| 2,252 | 1,846 |
| 1,570 | 1,837 |
| 686 | 6,611 |
| 4,508 | 10,294 |

12 Income and Expenditure account summary

At 1 September 2023
Transfers out for the year
At 1 September 2023
Surplus after tax for the year
Gift Aid donations made
At 31 August 2024

| 2024 | 2023 |
|----------------|----------------|
| £ | £ |
| 360,117 | 291,428 |
| (13,035) | - |
| 347,082 | 291,428 |
| (8,785) | 68,689 |
| - | - |
| 338,297 | 360,117 |

13 No related party transactions

There were no related party transactions during the year.

14 Particulars of how particular funds are represented by assets and liabilities

At 31 August 2024

Current Assets
Current Liabilities

| Unrestricted funds | Designated funds | Restricted funds | Total Funds |
|--------------------|------------------|------------------|----------------|
| £ | £ | £ | £ |
| 342,805 | - | - | 342,805 |
| (4,508) | - | - | (4,508) |
| 338,297 | - | - | 338,297 |

At 1 September 2023

Current Assets
Current Liabilities

| Unrestricted funds | Designated funds | Restricted funds | Total Funds |
|--------------------|------------------|------------------|----------------|
| £ | £ | £ | £ |
| 357,376 | - | 13,035 | 370,411 |
| (10,294) | - | - | (10,294) |
| 347,082 | - | 13,035 | 360,117 |

Pretty n Pink Limited

Notes to the Accounts for the year ended 31 August 2024

15 Change in total funds over the year as shown in Note 14, analysed by individual funds

| | Funds brought forward from 2023 | Movement in funds in 2024 | Transfers between funds in 2024 | Funds carried forward to 2025 |
|--|---------------------------------|---------------------------|---------------------------------|-------------------------------|
| | £ | See Note 16 £ | See Note 16 £ | £ |
| Unrestricted and designated funds:- | | | | |
| Unrestricted Revenue Funds | 347,082 | (8,785) | - | 338,297 |
| Unrestricted Revaluation Reserve | - | - | - | - |
| Designated Revenue Funds | - | - | - | - |
| Designated Fixed Asset Funds | - | - | - | - |
| Total unrestricted and designated funds | 347,082 | (8,785) | - | 338,297 |
| Restricted funds:- | | | | |
| Community Foundation Carers | 13,035 | (13,035) | (13,035) | - |
| insert name of fund 2 | - | - | - | - |
| insert name of fund 3 | - | - | - | - |
| insert name of fund 4 | - | - | - | - |
| insert name of fund 5 | - | - | - | - |
| Total restricted funds | 13,035 | (13,035) | (13,035) | - |
| Endowment funds:- | | | | |

16 Analysis of movements in funds over the year as shown in Note 15

| | Income | Expenditure | Other Gains & Losses | Movement in funds |
|--|----------------|------------------|----------------------|-------------------|
| | 2024 £ | 2024 £ | 2024 £ | 2024 £ |
| Unrestricted and designated funds:- | | | | |
| Unrestricted Revenue Funds | 280,506 | (289,291) | - | (8,785) |
| Restricted funds:- | | | | |
| Community Foundation Carers | 50,535 | (50,535) | (13,035) | (13,035) |
| The Halifax Foundation | 7,000 | (7,000) | - | - |
| | 338,041 | (346,826) | (13,035) | (21,820) |

17 Ultimate controlling party

For companies limited by guarantee, every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the 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.

Pretty n Pink Limited

Detailed analysis of income and expenditure for the year ended 31 August 2024 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

18 Donations, Grants and Legacies

| | Current year Unrestricted Funds 2024 £ | Current year Restricted Funds 2024 £ | Current year Total Funds 2024 £ | Prior Year Total Funds 2023 £ |
|--|--|--|--|--|
| Donations and gifts from individuals | | | 45,493 | 42,641 |
| Small donations individually less than £1000 | 45,493 | - | 45,493 | - |
| Community Foundation Carers | | 50,535 | 50,535 | - |
| The Halifax Foundation | | 7,000 | 7,000 | - |
| Kim Wilson | 3,355 | - | 3,355 | - |
| Bernie Walsh | 21,500 | - | 21,500 | - |
| Sharon McElroy | 3,800 | - | 3,800 | - |
| Mayobridge Golf Club | 5,235 | - | 5,235 | 10,000 |
| Sarah Murphy | 1,535 | - | 1,535 | - |
| Maxine Cussack | 2,000 | - | 2,000 | - |
| TES Group | 200 | - | 200 | - |
| Dungannon Golf Club | 8,353 | - | 8,353 | - |
| McCloskey Family | 1,318 | - | 1,318 | - |
| We Are Ghosts | 1,250 | - | 1,250 | - |
| Dolores Cunningham | 900 | - | 900 | - |
| Soto Boutique | 567 | - | 567 | - |
| Roe Park Golf Club | 2,350 | - | 2,350 | - |
| McGonigle Family | 12,746 | - | 12,746 | - |
| Mitie | 1,311 | - | 1,311 | - |
| Terex Omagh | 2,500 | - | 2,500 | - |
| Jillian Mackin | 5,382 | - | 5,382 | - |
| Calvin Brennan | 7,778 | - | 7,778 | - |
| Nit & Natters - Farmers Mart | 3,500 | - | 3,500 | 28,500 |
| Wine Mark | | | | 57,878 |
| McLaughlin & Harvey | | | | 20,000 |
| Sugar Tits | | | | 18,000 |
| McGonigle Family | | | | 12,500 |
| Cathy Burns Omagh | | | | 9,538 |
| Cara King | | | | 6,467 |
| Benevity.- Microsoft matched funding | | | | 5,872 |
| George Rhodie | | | | 2,475 |
| Peter Smyth | | | | 2,350 |
| Alice Turner | | | | 2,260 |
| Irene Boyd | | | | 2,016 |
| Carndough Golf Club | | | | 1,500 |
| New Dawn Tattoo | | | | 1,210 |
| Portadown Golf Club | | | | 1,115 |
| Christine Loughlin | | | | 1,100 |

Pretty n Pink Limited

Detailed analysis of income and expenditure for the year ended 31 August 2024 as required by the SORP 2015

18 Donations, Grants and Legacies ctd

| | Current year Unrestricted Funds 2024 £ | Current year Restricted Funds 2024 £ | Current year Total Funds 2024 £ | Prior Year Total Funds 2023 £ |
|---|--|--|--|--|
| Raymond Gilmore | | | | 1,065 |
| Gerard French | | | | 1,060 |
| John J Doyle | | | | 1,040 |
| County Armagh Golf Club | | | | 1,030 |
| CFM Magherafelt | | | | 1,000 |
| Amy Whethers | | | | 1,000 |
| GMC Hair | | | | 1,000 |
| Total donations and gifts from individuals | 131,073 | 57,535 | 188,608 | 232,616 |

| | Current year Unrestricted Funds 2024 £ | Current year Restricted Funds 2024 £ | Current year Total Funds 2024 £ | Prior Year Total Funds 2023 £ |
|--|--|--|--|--|
| Revenue grants from government and public bodies Belfast City Council | | | | 4,195 |
| Total public sector revenue grants | | | | 4,195 |
| Total Donations, Grants and Legacies | 131,073 | 57,535 | 188,608 | 236,811 |

A1

Pretty n Pink Limited

Detailed analysis of income and expenditure for the year ended 31 August 2024 as required by the SORP 2015

19 Income from other, non charitable, trading activities

| | Current year Unrestricted Funds 2024 £ | Current year Restricted Funds 2024 £ | Current year Total Funds 2024 £ | Prior Year Total Funds 2023 £ |
|---|--|--|--|--|
| Trading activities to raise funds for the charity | 58,960 | - | 58,960 | 39,044 |
| Income from fundraising events | 90,473 | - | 90,473 | 101,300 |
| Total from other activities | 149,433 | - | 149,433 | 140,344 |

A3

20 Expenditure on charitable activities - Direct spending

| <i>Current Year</i> | Current year Unrestricted Funds 2024 £ | Current year Restricted Funds 2024 £ | Current year Total Funds 2024 £ | Prior Year Total Funds 2023 £ |
|--|--|--|--|--|
| Gross wages and salaries - charitable activities | 44,547 | - | 44,547 | 67,772 |
| Defined contribution pension costs - charitable activities | 2,968 | - | 2,968 | 1,263 |
| Temporary Staff - Charitable Activities | 20,277 | - | 20,277 | 3,497 |
| Travel and Subsistence - Charitable Activities | 5,283 | - | 5,283 | 2,220 |
| Total direct spending | 73,075 | - | 73,075 | 74,752 |

B2a

21 Expenditure on charitable activities - Grant funding of activities

| <i>Current Year</i> | Current year Unrestricted Funds 2024 £ | Current year Restricted Funds 2024 £ | Current year Total Funds 2024 £ | Prior Year Total Funds 2023 £ |
|--------------------------------|--|--|--|--|
| Grants made to individuals | 110,683 | 50,535 | 161,218 | 136,009 |
| Total grantmaking costs | 110,683 | 50,535 | 161,218 | 136,009 |

B2c

Pretty n Pink Limited

Detailed analysis of income and expenditure for the year ended 31 August 2024 as required by the SORP 2015

22 Support costs for charitable activities

| Current Year | Current year Unrestricted Funds 2024 £ | Current year Restricted Funds 2024 £ | Current year Total Funds 2024 £ | Prior Year Total Funds 2023 £ |
|--|---|---|--|--|
| Employee costs not included in direct costs | | | | |
| Training and welfare - staff | 1,191 | - | 1,191 | 684 |
| Premises Expenses | | | | |
| Rent payable under operating leases | 36,500 | 7,000 | 43,500 | 16,520 |
| Service charges payable | | - | - | 1,186 |
| Light heat and power | 4,174 | - | 4,174 | 4,236 |
| Property insurance | 1,221 | - | 1,221 | 1,003 |
| Administrative overheads | | | | |
| Telephone, fax and internet | 2,080 | - | 2,080 | 2,099 |
| Postage | 3,576 | - | 3,576 | 2,573 |
| Stationery and printing | 6 | - | 6 | 291 |
| Computer expenses | 1,357 | - | 1,357 | 740 |
| Advertising and marketing | 14,228 | - | 14,228 | 8,678 |
| Sundry expenses | 27 | - | 27 | 69 |
| Equipment, repairs, expenses and maintenance | 7,433 | - | 7,433 | 6,791 |
| Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees | | | | |
| As detailed in Note 23 | 810 | - | 810 | 720 |
| Professional fees paid to advisors other than the auditor or examiner | | | | |
| Other legal and professional | 9,887 | - | 9,887 | 6,652 |
| Financial costs | | | | |
| Bank charges | 1,506 | - | 1,506 | 1,534 |
| Support costs before reallocation | 83,996 | 7,000 | 90,996 | 53,776 |
| Less support costs reallocated to specific activities | | | | |
| To costs of raising funds | (83,996) | (7,000) | (90,996) | (53,776) |
| Total support costs - Current Year | - | - | - | - |

Pretty n Pink Limited

Detailed analysis of income and expenditure for the year ended 31 August 2024 as required by the SORP 2015

23 Other Expenditure - Governance costs

| Current Year | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|-------------------------------|---------------------------------|-------------------------------|--------------------------|------------------------|
| | 2024 | 2024 | 2024 | 2023 |
| | £ | £ | £ | £ |
| Independent Examiner's fees | 1,020 | - | 1,020 | 1,020 |
| Total Governance costs | 1,020 | - | 1,020 | 1,020 |

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

| | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|---|---------------------------------|-------------------------------|--------------------------|------------------------|
| | 2024 | 2024 | 2024 | 2023 |
| | £ | £ | £ | £ |
| Fees paid to the examiner's firm. | 810 | - | 810 | 720 |
| Total additional fees included in support costs at Note 22 | 810 | - | 810 | 720 |

24 Total Charitable expenditure

| Current Year | | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|-------------------------------------|------------|---------------------------------|-------------------------------|--------------------------|------------------------|
| | | 2024 | 2024 | 2024 | 2023 |
| | | £ | £ | £ | £ |
| Total direct spending | B2a | 73,075 | - | 73,075 | 74,752 |
| Total grantmaking costs | B2c | 110,683 | 50,535 | 161,218 | 136,009 |
| Total support costs | B2d | - | - | - | - |
| Total Governance costs | B2e | 1,020 | - | 1,020 | 1,020 |
| Total charitable expenditure | B2 | 184,778 | 50,535 | 235,313 | 211,781 |

All the expenditure in the prior year was unrestricted.

Pretty n Pink Limited

Detailed analysis of income and expenditure for the year ended 31 August 2024 as required by the SORP 2015

| <i>Previous Year</i> | Unrestricted Funds 2023 | Restricted Funds 2023 | Total Funds 2023 |
|--|-------------------------------|-----------------------------|---------------------|
| Employee costs not included in direct costs | | | |
| Training and welfare - staff | 684 | - | 684 |
| Premises Expenses | | | |
| Rent payable under operating leases | 13,020 | 3,500 | 16,520 |
| Service charges payable | 1,186 | - | 1,186 |
| Light heat and power | 3,541 | 695 | 4,236 |
| Property insurance | 1,003 | - | 1,003 |
| Administrative overheads | | | |
| Telephone, fax and internet | 2,099 | - | 2,099 |
| Postage | 2,573 | - | 2,573 |
| Stationery and printing | 291 | - | 291 |
| Computer expenses | 740 | - | 740 |
| Advertising and marketing | 8,678 | - | 8,678 |
| Sundry expenses | 69 | - | 69 |
| Equipment, repairs, expenses and maintenance | 6,791 | - | 6,791 |
| Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees | | | |
| Professional fees paid to Independent Examiner | 720 | - | 720 |
| Professional fees paid to advisors | | | |
| Other legal and professional | 6,652 | - | 6,652 |
| Financial costs | | | |
| Bank charges | 1,534 | - | 1,534 |
| Support costs before reallocation | <u>49,581</u> | <u>4,195</u> | <u>53,776</u> |
| Less support costs reallocated to | | | |
| To costs of raising funds | (49,581) | (4,195) | (53,776) |
| Total support costs - Prior Year | <u>-</u> | <u>-</u> | <u>-</u> |

The basis of allocation of costs between activities is described under accounting policies

Pretty n Pink Limited

Detailed analysis of income and expenditure for the year ended 31 August 2024 as required by the SORP 2015

| | | Prior Year | Prior Year | Prior Year |
|-------------------------------------|------------|--------------------|------------------|----------------|
| | | Unrestricted Funds | Restricted Funds | Total Funds |
| <i>Prior Year</i> | | 2023 | 2023 | 2023 |
| | | £ | £ | £ |
| Total direct spending | B2a | 74,752 | - | 74,752 |
| Total grantmaking costs | B2c | 136,009 | - | 136,009 |
| Total support costs | B2d | - | - | - |
| Total Governance costs | B2e | 1,020 | - | 1,020 |
| Total charitable expenditure | B2 | 211,781 | - | 211,781 |

25 Expenditure on raising funds and costs of investment management

| | | Current year | Current year | Current year | Prior Year |
|--------------------------------|-----------|--------------------|------------------|----------------|---------------|
| | | Unrestricted Funds | Restricted Funds | Total Funds | Total Funds |
| <i>Current Year</i> | | 2024 | 2024 | 2024 | 2023 |
| | | £ | £ | £ | £ |
| Cost of fundraising activities | | 20,517 | - | 20,517 | 42,909 |
| Reallocated from support costs | | 83,996 | 7,000 | 90,996 | 53,776 |
| Total fundraising costs | B1 | 104,513 | 7,000 | 111,513 | 96,685 |

| | | Prior Year | Prior Year | Prior Year |
|--------------------------------|-----------|--------------------|------------------|---------------|
| | | Unrestricted Funds | Restricted Funds | Total Funds |
| <i>Prior Year</i> | | 2023 | 2023 | 2023 |
| | | £ | £ | £ |
| Cost of fundraising activities | | 42,909 | - | 42,909 |
| Reallocated from support costs | | 49,581 | 4,195 | 53,776 |
| Total fundraising costs | B1 | 92,490 | 4,195 | 96,685 |