

BRAINWAVES NI
FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31 AUGUST 2023

Bradley Accounting & Taxation
Chartered Certified Accountants

BRAINWAVES NI

Charity Information

Charity Number: NIC 103464

Accountants: Bradley Accounting &
Taxation
Chartered Certified
Accountant
4 Knockbracken Manor
Belfast BT8 6WQ

Business Address: 35 Loy Street
COOKSTOWN
Co. Tyrone
BT80 8PZ

Bankers: Bank of Ireland
Belfast City Branch
4-8 High Street
BELFAST
BT1 5LR

BRAINWAVES NI

Contents

Committee Report	1
Trustees Report	2-10
Independent Examiners Report	11
Income & Expenditure Account	12
Balance Sheet	13
Notes to the Financial Statements	14

BRAINWAVES NI
COMMITTEE REPORT
FOR THE YEAR ENDED 31 AUGUST 2023

The Committee present their report and the financial statements for the year ended 31 August 2023.

Principal Activity

The principal activity of the Charity is providing support and information to all those affected by brain tumours.

Committee Members

The Committee Members who served during the year are as stated below:

Colin McMillan	Chairperson
Stephen Harris	Treasurer
Sylvia Watt	Vice Chairperson
Kimberley Carvill	
Yvonne Monaghan	
Lauren Monaghan	
Aimee Alderdice	
Carol Harris	
Jennifer Arbuthnot	
Fiona Alderdice	

This report was approved by the Committee on 16 November 2023 and signed on its behalf by

Committee Member

BRAINWAVES NI

Independent Examiner's Report of the Committee of Brainwaves Northern Ireland

We report on the accounts for the year ended 31 August 2023, which are set out on pages 3 and 4.

Respective responsibilities of committee and examiner

The charity's committee consider that an audit is not required for this year (under section 65(2) of the Charities Act 1993 (the Act) and that an independent examination is needed.

It is our responsibility to:

- Examine the accounts (under section 65 of the Act).
- To follow the procedures laid down in the General Directions given by the Charity Commission (under section 65(9)(b) of the Act)
- To state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as committee members concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair' view. The report is limited to those matters set out in the statement below.

Independent examiner's statement

In the course of our examination no matter has come to our attention:

1. that gives us reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 65 of the Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act (Northern Ireland) 2008; have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Bradley Accounting & Taxation
Chartered Certified Accountants

Date: 16 November 2023

BRAINWAVES NI

INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED 31 AUGUST 2023

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
Donations and Fund Raising	129,088		129,088	121,859
Bank Interest	238		238	
<hr/>				
Expenditure				
Research and Direct Contributions	39,631		39,631	
Administrative Expenses				
Accountancy				540
Legal and Professional Fees				
Memberships				80
Insurance.				872
Bank Charges				192
Advertising.				117
Just Giving.				562
Conference Costs				
Treasurer's Honorarium				
Computer Costs				2,136
Charitable Donations				
Repairs & Maintenance				
Printing & Stationery.				
				4,519
Expenditure on Members				
Financial Requests				3,750
Outings and Functions				6,566
Marketing Materials				3,473
Support Sessions				1,325
Secretary's Fes				
				23,370
Committee Expenses				
Office Costs.				
				537
Telephone & Internet Costs				
			1,868	
Sundry Expenses				108
			2,513	

Surplus/(Deficit) for Year Note 2

-

BRAINWAVES NI

BALANCE SHEET AS AT 31 AUGUST 2023

	2023	2022
Fixed Assets		
Fixtures & Fittings	3,830	3,830
Less Depreciation	3,830	3,830
Current Assets		
Bank of Ireland - Current Account# 1	156,442	121,680
Bank of Ireland - Current Account# 2	100,363	100,012
Petty Cash.	66	66
	<hr/>	
		221,758
Current Liabilities		
Accruals	362	456
Net Assets	256,509	221,302
Sources of Capital		
Accumulated Fund		
Opening Balance - Unrestricted Funds	221,302	184,767
Restricted Funds		
Surplus/(Deficit) for Year	35,207	36,535
	<hr/>	
	256,509	221,302

The Financial Statements on pages 12-14 were approved by the Trustees, and authorised for issue on 16 November 2023, and signed on their behalf by:

Committee Member

Committee Member

BRAINWAVES NI
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

Note 1

Accounting Policies

Accounting Convention

The financial statements are prepared under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board.

Turnover

Income of The Charity represents monies received from donations and bank interest.

Tangible Fixed Assets and Depreciation

Depreciation is provided at rates calculated to write off the costless residual value of each asset over its expected useful life, as follows:

Fixtures and Fittings - 20% Reducing Balance

Incoming Resources

Donations, legacies and other income is included in full in the Income and Expenditure Account when received. Bank interest received is accounted for on accruals basis.

Resources Expended

All expenditure has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have all been allocated to activities on a basis consistent with the use of resources.