

Charity registered number - NIC104813
HMRC Charity registered number - NI007714

Thomas Doran Parkanaur Trust

**Accounts for the year ended
31 March 2023**

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Reference and administrative details of the charity, trustees and advisers

Trustees

Peter Branker
Dr Maureen Crawford
Prof Bernard Cullen PhD
Nuala Kennedy
Emma McCaul
Billy McCrory (Deceased 4 April 2023)
Pauline McIvor
William Oliver Ross
Colin Turkington

Registered office

57 Parkanaur Road
Dungannon
Co Tyrone
BT70 3AA

Principal address

57 Parkanaur Road
Dungannon
Co Tyrone
BT70 3AA

Registered auditors

ASM (D) Ltd
Chartered Accountants
79 Cunninghams Lane
Dungannon
Co Tyrone
BT71 6BX

Bankers

Danske Bank
5 Market Square
Dungannon
Co Tyrone
BT70 1AB

Solicitors

Simmons, Meglaughlin & Orr
20 Northland Row
Dungannon
Co Tyrone
BT71 6BL

Charity Registered Number

NIC104813

HMRC Charity Registered Number

NI007714

Trustees' report for the year ended 31 March 2023

The trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the audited financial statements of Thomas Doran Parkanaur Trust (the company) for the year ended 31 March 2023. The trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Reference and administrative details of the charity, trustees and advisers

Thomas Doran Parkanaur Trust is a company limited by guarantee and does not have a share capital. The reference and administrative details of the charity, trustees and advisers are listed on page 1. Charity status was achieved on 29 April 2016 with the Charity Commission for Northern Ireland in addition to charitable status previously held with HM Revenue and Customs.

Objectives and activities

Policies and objectives

The objectives of the charity are to provide or make arrangements for the provision of education and training on any matter or discipline for individuals with special needs or disabilities; and to provide facilities for recreation and other leisure occupation for such individuals in the interests of their social welfare.

Strategies for achieving objectives

To achieve these objectives the charity delivers college-based classes to support, educate and train individuals with special needs or disabilities with skills for the workplace.

Activities for achieving objectives

The charity delivers a range of activities to support, educate and train individuals with special needs or disabilities with skills for the workplace.

The college promotes a mixed economy of provision for these young people that broadens their choice, supports their aspirations and represents their best interests, enabling them to become valued and active members of society and providing a social return on investment. At the college we offer personalised learning programmes and multi-disciplinary specialist support and expertise to enable students to make a successful transition to adult life. We encourage and support learners to be ambitious, to realise their aspirations and to develop the skills to make progress towards their goals. Our vision is that all young people with learning difficulties or disabilities can access appropriate quality education and training, which meets their individual needs and supports their aspirations for skills, work and life.

Trustees' report for the year ended 31 March 2023 (cont'd)

Main activities undertaken to further the charity's purposes for the public benefit

Public benefit is achieved through the improved mental, emotional and physical well-being of beneficiaries; the enhanced social inclusion of both individuals with special needs or disabilities; increased independence, improved life outcomes and reduced dependence on other health and social care services. An additional benefit is improved awareness amongst the general public of the challenges faced by those living with special needs or disabilities, thereby reducing social exclusion.

Achievements and performance

Review of activities

Residential care

During the year we have provided residential care to 19 individuals. Our highly trained and experienced staff have ensured that residents' physical, mental, emotional, and social needs are addressed. Activities curtailed in recent years have been restored including outings, Special Olympics both athletics and swimming, drama classes, walking club, animal care, volunteering, Art Competition, Donaghmore Credit Union, Christmas shopping, working in the garden and college's kitchen,

Feedback received from residents, their parents and professionals is always very positive, which reflects in the monthly Trustee reports and in RQIA inspection reports.

One report includes:

B, L's father is delighted with the "heartwarming" progress made. He said all staff were working extremely well with L, but the Care Manager had been particularly good....including implementing a number of things to improve sleep pattern. This had in turn improved motivation, led to more exercise and general activity.

Supported living

We now have a supported living tenant in an apartment in the College.

Short breaks

We have been able to increase provision of short stay breaks, formerly 'respite' and recently curtailed by Covid-19 constraints. We accommodated 11 individuals. It is clear that there is much unmet need for this service and we plan to increase provision.

Day opportunities

Much focus has been on the development of our Day Opportunities service. In the year 2022-2023 we had 6 users, all of whom enjoyed and derived great benefit from attending. Feedback from users, families and professional including social workers has been very good. One parent stated, "We are greatly indebted to Parkanaur for the wonderful, positive opportunity that it provides M". Another parent commented, "C loves his day at Parkanaur. For him it is a day of work. For me it is a placement where I know he gets instruction and the support he needs to carry out meaningful tasks that improve his range of skills. There is a spirit of cooperation between the residents and the day opportunity guys. I know he is treated as an individual and given time and space to develop an interest in a range of practical duties. He likes being helpful and useful and particularly likes being outdoors. He would like to develop his horticulture skills. He has matured and become a little more independent. He is able to undertake more projects at home and is practised in taking instructions. He has also made friends and been welcomed into the Parkanaur community".

Trustees' report for the year ended 31 March 2023 (cont'd)

Our position at the cusp of three Health and Social Service Trusts gives us the potential us to offer provision to many more service users. Our rural location in a beautiful Forest Park and our facilities allow us to offer interesting, meaningful and enjoyable activities including caring for plants in our garden centre - potting up, watering and feeding plants, weed control, collecting and bagging up firewood in our woods, care of our chickens and rabbits, walks in the forest including the deer park and much more.

Throughout the year we have consulted widely exploring the needs and views of those with learning and other disabilities, their families, Health Trusts and Special schools. There is widespread agreement on the need for more provision and support for our plans for further expanding Day Opportunities. Significantly Sperrinview Special School report a recent 35% increase in numbers of pupils, many of them with complex needs, highlighting the need to urgently address the current under provision. We have benchmarked with other providers and been inspired by the possibilities.

The outcome of our consultation and exploration has been the birth of a project named "Growing Together". This has two key elements working in combination. The first is the provision of Day Opportunities to those with a range of disabilities - including Learning Disability, Autism, Mental health problems and physical disability. The second element is of a Community Shed, both elements initially based in our large Walled garden. This will build on our existing provision to local users and our residents. The Community shed element is in response to much evidence of the benefits of involvement in such projects to the physical and mental health of participants, addressing isolation and including those adversely affected by Covid-19. It fits with our shared use of the walled garden with Castlecaulfield Horticulture Society, who continue to make a very important contribution to the care and development of the walled garden.

Development of buildings

Another focus of the year 2022-2023 has been on the need to preserve our listed buildings, which are an important part of the built heritage of Northern Ireland. We have consulted widely on the possibilities of bringing back into use outbuildings which are currently derelict. There has been progress on plans to bring these buildings back into use to meet the identified needs of those with disabilities.

All our work benefits from the involvement and support of the local community. This includes Castlecaulfield Horticultural Society, Speedwell who are our neighbours on site, local politicians and local residents who use the forest park for recreation and are very supportive of our work. We are very grateful to have a team working 2 days per week maintaining our extensive grounds. This freely given work greatly enhances our environment.

Financial review

Going concern

The trustees have reviewed the appropriateness of the preparation of the financial statements on a 'going concern' basis. We have reviewed the level of reserves at the year-end date and the financing secured for the next year and we are content, that these are sufficient albeit represent a challenging financial environment. We therefore conclude that it is appropriate to adopt the going concern basis in preparing the annual report and financial statements.

Trustees' report for the year ended 31 March 2023 (cont'd)

Reserves policy

The charity's policy is to maintain an appropriate reserves base which is essential for to manage risk and continue to deliver services in line with its charitable objectives. The Trustees wish to build and maintain a general level of reserves (excluding tangible fixed assets) that has a target equivalent to six months unrestricted expenditure.

This level of reserve is required to manage risk in the following areas.

- Cashflow to assure amounts due to creditors and fulfilment of contracts and leases;
- Gaps and loss in funding provision;
- Organisational wind up and redundancy payments;
- New development plans for future service delivery.

The general reserves of the charity at 31 March 2023 were £534,389 (2022: £446,882) and represent unrestricted funds which are available for general use.

Structure, governance and management

Constitution

The company is constituted under a memorandum of association.

Method of appointment or election of trustees

The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the articles of association.

Policies adopted for the induction and training of trustees

A trustee induction programme introduces members to their roles and responsibilities as directors of the company and reviews the strategic plan, governance arrangements and financial position of the charity. It may also identify training and development needs.

Organisational structure and decision making

The trustees have ultimate legal and financial responsibility for the affairs of Thomas Doran Parkanaur Trust, although the management of the organisation is generally delegated to staff, through the Chief Executive. The Board meets quarterly, and delegates certain functions to sub-committees which operate under specific terms of reference: i.e. The Finance Committee and the Fundraising Committee. Trustees are either elected or co-opted and the total number of trustees may not be less than 3.

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Principal activities

The trustees review the strategic direction and principal activities of the charity at regular intervals and set strategic goals for the charity in three year periods.

Trustees' report for the year ended 31 March 2023 (cont'd)

Environment

The charity recognises its responsibility to carry out its charitable operations whilst minimising environmental impacts. The trustees' continued aim is to comply with all applicable environmental legislation, prevent pollution and reduce waste wherever possible.

Health and safety

The charity is committed to achieving the highest practicable standards in health and safety management and strives to make all sites and offices safe environments for employees and visitors alike.

Human resources

The charity's most important resource is its people; their knowledge and experience is crucial to meeting charitable objectives. Retention of key staff is critical and the charity has invested in employment training and development.

Plans for future periods

Future developments

The charity is planning to extend the further education and social skills provision to meet a growing demand and need. It is hoped to develop various complementary provisions over the next 3 – 4 years. The development will include supported living, day opportunities and up to 9 additional residential accommodations.

Members' liability

The company is limited by guarantee and has no share capital. The liability of the members is limited to the sum of £10 per member.

Taxation status

Thomas Doran Parkanaur Trust is a charity recognised by HM Revenue & Customs, and, as such, is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in furtherance of its primary objectives, if these profits and surpluses are applied solely for charitable purposes.

Trustees' report for the year ended 31 March 2023 (cont'd)

Statement of trustees' responsibilities

The trustees are responsible for preparing the annual report and the accounts in accordance with applicable law and regulations.

The trustees are responsible for preparing the accounts for each financial year which give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis, unless it is inappropriate to presume that the charity will continue in business, in which case there should be supporting assumptions or qualifications as necessary.

The trustees confirm that they have complied with the above requirements in preparing the accounts. The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the SORP and the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of disclosure of information to auditors

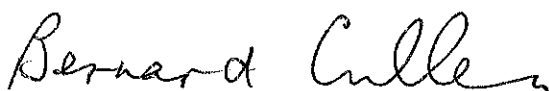
So far as each of the trustees in office at the date of approval of these accounts is aware:

- there is no relevant audit information of which the charity's auditors are unaware; and
- they have taken all the steps that they ought to have taken in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, ASM (D) Ltd, have indicated their willingness to accept office, and a resolution concerning their appointment will be proposed at the Annual General Meeting.

On behalf of the board of trustees



Prof Bernard Cullen PhD - Trustee

3 October 2023

Report of the independent auditors to the members of Thomas Doran Parkanaur Trust

Opinion

We have audited the accounts of Thomas Doran Parkanaur Trust for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet and the related notes. These financial statements have been prepared under the accounting policies set out therein.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 “The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland” (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the charity’s affairs as at 31 March 2023 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 Charities Act (Northern Ireland) 2008.

Basis of 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 Auditors’ responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC’s Ethical Standard and we have fulfilled our 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees’ use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- the trustees have not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the charities ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the accounts are authorised for issue.

Report of the independent auditors to the members of Thomas Doran Parkanaur Trust (cont'd)

Other information

The other information comprises the information included in the trustees' report and accounts, other than the accounts and our auditors' report thereon. The trustees are responsible for the other information. Our opinion on the accounts does not cover the 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 accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts 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 accounts 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 our audit, the information given in the trustees' report for the financial year for which the accounts are prepared is consistent with the accounts and has been prepared in accordance with the applicable legal requirements.

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit we have not identified any material misstatements in the trustees' report.

Matters on which we are required to report by exception

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 returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Report of the independent auditors to the members of Thomas Doran Parkanaur Trust (cont'd)

Respective responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 5, the trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the charity'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 trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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.

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. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the Company and the industry in which they operate and considered the risk of acts by the Company that were contrary to applicable law and regulations, including fraud. We considered the opportunities and incentives that may exist within the Company for fraud and identified the greatest potential for fraud in the following areas: mismanagement of payments, posting of unusual journals together with complex transactions, revenue recognition and subjectivity of valuations used for land and buildings.

We designed audit procedures to respond to these risks, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion. Our audit procedures included: enquires of management about their own identification and assessment of risks of irregularities, specific tests of detail over payments, sample testing of journals posted during the year, verifying the underlying assumptions adopted for the property valuations, specific tests of detail over revenue recognition and a review of areas of judgement for indicators of management bias to address the risks.

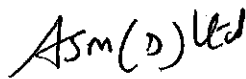
Report of the independent auditors to the members of Thomas Doran Parkanaur Trust (cont'd)

Auditors' responsibilities for the audit of the financial statements (cont'd)

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

This report is made solely to the company's members, 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 company's members those matters we are required to state to them in an auditors' 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



ASM (D) Ltd
Chartered Accountants and Registered Auditors
Dungannon

3 October 2023

Statement of financial activities (including income and expenditure account)

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Trust income	2	3,825	-	3,825	24
Training college income	4	27,766	-	27,766	227,196
Health board and other income	4	1,102,895	-	1,102,895	815,574
Total income		1,134,486	-	1,134,486	1,042,794
Expenditure on:					
Direct costs	5	844,320	-	844,320	842,373
Property costs	6	108,773	-	108,773	92,035
Administrative costs	7	93,886	-	93,886	101,729
Total expenditure		1,046,979	-	1,046,979	1,036,137
Net movement in funds		87,507	-	87,507	6,657
Reconciliation of funds:					
Total funds brought forward		446,882	-	446,882	440,225
Net movement in fund		87,507	-	87,507	6,657
Total funds carried forward	15	534,389	-	534,389	446,882

All amounts above relate to continuing operations of the charity.

The statement of financial activities was approved by the Trustees on 3 October 2023.

Signature:




Prof Bernard Cullen PhD - Trustee

Balance sheet

	Notes	2023 £	2022 £
Fixed assets			
Tangible fixed assets	9	<u>292,552</u>	<u>341,116</u>
Current assets			
Stocks	10	1,000	1,775
Debtors	11	70,025	69,542
Cash at bank and in hand	12	<u>256,692</u>	<u>163,161</u>
		<u>327,717</u>	<u>234,478</u>
Current liabilities			
Creditors: amounts falling due within one year	13	<u>(68,718)</u>	<u>(103,718)</u>
Net current assets		<u>258,999</u>	<u>130,760</u>
Total assets less current liabilities		551,551	471,876
Accruals and deferred income	14	<u>(17,162)</u>	<u>(24,994)</u>
Total net assets		<u>534,389</u>	<u>446,882</u>
The funds of the charity			
Unrestricted funds		534,389	446,882
Restricted funds		-	-
Total funds	15	<u>534,389</u>	<u>446,882</u>

The foregoing balance sheet was approved by the Trustees on 3 October 2023.

Signature: 
Prof Bernard Cullen PhD - Trustee

Notes to the accounts

1. Statement of accounting policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Charities Act (Northern Ireland) 2008 as amended by the Charities Act (Northern Ireland) 2013, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and the 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preparing the annual report and financial statements of the charity. The principal accounting policies adopted are set out below.

Incoming resources

All incoming resources are included on the statement of financial activities when the charity is legally entitled to the income, where there is reasonable certainty that the resource will be received and where the monetary value can be quantified with reasonable accuracy.

Charitable activities

Income is included in the statement of financial activities on an accruals basis and net of VAT where applicable. Income is mainly comprised of Department for Communities and Health & Social Care Trust fees received.

Voluntary income

Gifts, bequests and donations income is recognised when receivable. Donations - income by way of donations is included in full in the statement of financial activities in the year in which they are receivable.

Government and other grants

Grants that relate to specific capital expenditure are credited to the statement of financial activities when they are receivable and transferred from designated reserves to general reserves in line with the depreciation release of the equivalent fixed asset. Grants that relate to revenue expenditure are credited to the income and expenditure account over the period that the revenue expenditure relates to.

Investment income

Investment income is included when receivable by the charity and consists of bank deposit interest which is included in the statement of financial activities on a receivable basis.

Income from other trading activities

Turnover is the amount derived from the provision of goods and services within the charity's ordinary activities after the deduction of value added tax. Turnover, which excludes value added tax, represents the value of goods and services supplied.

Notes to the accounts (cont'd)

1. Statement of accounting policies (cont'd)

Resources expended

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

Charitable activities

These costs include direct expenditure relating to economic development and expenditure in administration of the charity.

Irrecoverable VAT

Any irrecoverable VAT is charged to the statement of financial activities, or capitalised as part of the cost of the related asset, where appropriate.

Volunteers and donated services

No value of donated services and time is accounted for in the accounts.

Pension costs

The charity contributes to a defined contribution scheme on behalf of certain employees. The assets of the scheme are held separately from those of the charity in an independently administered fund and contributions are charged to the statement of financial activities in the period to which they relate.

Fixed assets

The cost of tangible fixed assets is their purchase cost, together with any incidental costs of acquisition. Fixed assets are reviewed annually for impairment and appropriate adjustments made where necessary.

Land and buildings are not depreciated as the cost relates mainly to land and for the buildings element the annual depreciation charge would be immaterial, however, as noted such assets are subject to annual impairment reviews. Depreciation is calculated so as to write off the cost of fixed assets, less their estimated residual values, on a straight line basis over the expected useful economic lives of the assets concerned. The principal annual rates used are as follows:

	%	
Property improvements	0-10	Straight line
Fixtures and fittings	10-20	Straight line
Horticultural equipment	10	Reducing balance

Stocks

Stocks are stated at the lower of cost and net realisable value. Cost is determined using the first in, first out basis. Provision is made for slow moving and obsolete stocks.

Notes to the accounts (cont'd)

1. Statement of accounting policies (cont'd)

Impairment of non-financial assets

The charity assesses at each reporting date whether an asset may be impaired. If any such indication exists the company estimates the recoverable amount of the asset. If it is not possible to estimate the recoverable amount of the individual asset, the company estimates, the recoverable amount of the cash generating unit to which the asset belongs. The recoverable amount of an asset or cash generating unit is the higher of its fair value less costs to sell and its value in use. If the recoverable amount is less than its carrying amount, the carrying amount of the asset is impaired and it is reduced to its recoverable amount through an impairment in the statement of financial activities.

An impairment loss recognised for all assets is reversed in a subsequent period if and only if the reasons for the impairment loss have ceased to apply.

Debtors

Debtors are stated after all known bad debts have been written off and specific provision has been made against all debts considered doubtful of collection.

Fund accounting

The charity accounts for funds as follows:

- ***Restricted funds***
Restricted funds are to be used for specified purposes imposed by donors. Expenditure which meets these criteria is identified to the fund, together with a fair allocation of overheads and support costs.
- ***Designated funds***
Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.
- ***General funds***
General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Accounts presentation

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

Notes to the accounts (cont'd)

2. Trust income

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Bank interest received	713	-	713	24
Donations	3,112	-	3,112	-
	<u>3,825</u>	<u>-</u>	<u>3,825</u>	<u>24</u>

3. Training college income

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Department for Communities - Overheads cover	-	-	-	129,406
Department for Communities - Taxi cover	-	-	-	69,402
Training departments - upholstery and horticulture	13,827	-	13,827	7,581
Catering, coffee shop and sundry income	13,939	-	13,939	20,807
	<u>27,766</u>	<u>-</u>	<u>27,766</u>	<u>227,196</u>

4. Health and Social Care Trusts and other income

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Health and Social Care Trusts	1,022,758	-	1,022,758	713,302
Short stay and private income	54,765	-	54,765	35,710
Covid relief income	24,003	-	24,003	59,215
Horticulture income	1,369	-	1,369	7,347
	<u>1,102,895</u>	<u>-</u>	<u>1,102,895</u>	<u>815,574</u>

5. Direct costs

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Support worker carer costs	576,344	-	576,344	444,000
Management costs	76,210	-	76,210	99,705
Other staff costs	114,993	-	114,993	152,624
Pension costs	10,771	-	10,771	9,213
Household and kitchen costs	36,450	-	36,450	28,865
Cleaning costs	6,479	-	6,479	6,999
Motor expenses	9,270	-	9,270	7,601
Taxi hire	-	-	-	69,546
Horticulture expenses	1,300	-	1,300	2,020
Coffee shop expenses	12,028	-	12,028	20,817
Training supplies	475	-	475	983
	<u>844,320</u>	<u>-</u>	<u>844,320</u>	<u>842,373</u>

Notes to the accounts (cont'd)

6. Property costs

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Premises insurance	36,962	-	36,962	30,342
Light, heat and water	53,153	-	53,154	34,968
Repairs and maintenance	18,658	-	18,658	24,925
Supporting living rent	-	-	-	1,800
	<u>108,773</u>	<u>-</u>	<u>108,773</u>	<u>90,035</u>

7. Administrative costs

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Travelling expenses	2,903	-	2,903	2,230
Postage and telephone	1,724	-	1,724	2,612
Printing and stationery	2,407	-	2,407	2,878
Advertising	1,376	-	1,376	1,250
Computer expenses	3,018	-	3,018	3,905
Administrative expenses	1,910	-	1,910	1,875
Staff training and seminars	5,506	-	5,506	6,873
Human resources and recruitment expenses	5,393	-	5,393	18,752
Subscriptions and membership fees	860	-	860	959
Bank interest and fees	1,048	-	1,048	568
Registration fees	1,104	-	1,104	1,104
Legal and professional fees	1,055	-	1,055	11,610
Consultancy fees	4,301	-	4,301	15,181
Accountancy and bookkeeping fees	12,463	-	12,463	8,591
Audit fees	5,120	-	5,120	4,000
Depreciation	51,530	-	51,530	19,970
Deferred grants	(7,832)	-	(7,832)	(629)
	<u>93,886</u>	<u>-</u>	<u>93,886</u>	<u>101,729</u>

8. Employee information

	Total funds 2023 £	Total funds 2022 £
Staff costs:		
Wages and salaries	731,588	672,681
Social security costs	43,076	34,487
Other pension costs	10,771	9,213
	<u>785,435</u>	<u>716,381</u>

The average monthly number of employees was 40 (2022: 47) and the average monthly number of employees during the year expressed as full time equivalents was as follows (including casual and part-time staff):

	2023 £	2022 £
By activity:		
Charitable activities	<u>40</u>	<u>47</u>

Notes to the accounts (cont'd)

8. Employee information (cont'd)

No employees fall in emoluments band over £60,000 (2022: £60,000). The trustees received no remuneration, no benefits in kind and no reimbursement of expenses during the year (2022: £nil).

Remuneration received in the year by the charity's key management amounted to £76,210 (2022: £99,705).

9. Fixed assets

	Freehold land and buildings £	Property improvements £	Fixtures and fittings £	Horticul- tural equipment £	Total £
Cost					
At 1 April 2022	126,141	255,343	208,754	22,755	612,993
Additions	-	-	2,966	-	2,966
At 31 March 2023	126,141	255,343	211,720	22,755	615,959
Accumulated depreciation					
At 1 April 2022	-	102,132	147,773	21,972	271,877
Charge for the year	-	3,512	47,940	78	51,530
At 31 March 2023	-	105,644	195,713	22,050	323,407
Net book value					
At 31 March 2023	126,141	149,699	16,007	705	292,552
At 31 March 2022	126,141	153,211	60,981	783	341,116

Land and buildings consist of premises at 57 Parkanaur Road, Dungannon. All fixed assets are valued at historic cost less depreciation.

10. Stocks

	2023 £	2022 £
Stock of plants	1,000	1,500
Stock of upholstery frames	-	275
	1,000	1,775

Notes to the accounts (cont'd)

11. Debtors

	2023	2022
	£	£
Debtors	66,987	66,552
Other debtors	3,038	2,569
Prepayments and accrued income	-	421
	<u>70,025</u>	<u>69,542</u>

12. Cash at bank and in hand

	2023	2022
	£	£
Current accounts	256,096	162,710
Cash on hand	596	451
	<u>256,692</u>	<u>163,161</u>

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Amounts due within one year		
Trade creditors	8,458	20,351
Other taxes and social security	13,784	13,755
Accrued costs and deferred income	46,476	66,430
Other creditors	-	3,182
	<u>68,718</u>	<u>103,718</u>

14. Accruals and deferred income

	£
Government grants	
At 1 April 2022	24,994
Amortisation in the year	(7,832)
At 31 March 2023	<u>17,162</u>

Notes to the accounts (cont'd)

15. Analysis of funds

Analysis of funds by type

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Unrestricted funds					
Designated funds					
Fixed asset reserve	341,116	-	-	(48,564)	292,552
Protected funds	-	-	-	100,000	100,000
Contingency funds	-	-	-	60,000	60,000
Infrastructure funds	-	-	-	25,000	25,000
Opportunity funds	-	-	-	15,000	15,000
General funds					
General funds	105,766	1,134,486	(1,046,979)	(151,436)	41,837
Total unrestricted funds	<u>446,882</u>	<u>1,134,486</u>	<u>(1,046,979)</u>	<u>-</u>	<u>534,389</u>
Restricted funds					
Restricted funds	-	-	-	-	-
Total restricted funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total funds	<u>446,882</u>	<u>1,134,486</u>	<u>(1,046,979)</u>	<u>-</u>	<u>534,389</u>

Designated funds

Fixed asset reserve - This fund represents the net book value of all the charity's fixed assets. The fund is then used to offset the impact on the general fund of the depreciation charged on the relevant assets.

Protected funds - To sustain six months of service delivery.

Contingency funds - To be used to prepare for costs at the end of a funding cycle.

Infrastructure funds - To support the refurbishment and renewals of the charity's assets.

Opportunity funds - To support the trustees' exploration of future developments and projects that benefit people with disabilities.

16. Pension commitments

The charity makes contributions to a defined contribution scheme, the assets of the scheme being held separately from the assets of the charity. The pension cost charge represents contributions payable to the scheme and amounted to £10,771 (2022: £9,213). Contributions of £2,949 (2022: £2,533) were payable to the scheme at the year end.

Notes to the accounts (cont'd)

17. Related party transactions and ultimate controlling party

There is no one person who is the ultimate controlling party of the charity, but collectively the ultimate controlling parties are the trustees.

18. Taxation

The company is a registered charity and as such is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

19. Contingent liabilities

There is a contingent liability to repay certain government grants if the charity fails to honour certain undertakings and commitments. In the opinion of the trustees the terms of letters of offer have been complied with and no loss is anticipated.