

Charity registered number - NIC104813
HMRC Charity registered number - NI007714

Thomas Doran Parkanaur Trust

**Accounts for the year ended
31 March 2025**

Contents

	Page(s)
Reference and administrative details of the charity, trustees and advisers	1
Trustees' report	2 – 9
Independent auditors' report	10 – 13
Statement of financial activities	14
Balance sheet	15
Notes to the accounts	16 - 24

Reference and administrative details of the charity, trustees and advisers

Trustees

Peter Branker
Dr Maureen Crawford
Prof Bernard Cullen PhD
Olive Hamilton (appointed 24 September 2024)
Nuala Kennedy
Fionnuala McGrath (appointed 10 March 2025)
Pauline McIvor
Claire McKay (appointed 24 September 2024)
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

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 2025. 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 (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

Our charitable purpose is "the relief of those in need by reason of disability".

Our vision is to be recognised by our service users, partners, and the local community as an exceptional provider of care, training and living options led by people with disability.

We provided residential services to twenty individuals in year 2024/25.

We also provided short stay provision to six service users. Short stay provision is in high demand and highly valued, but we currently have limited capacity.

We added sensory impairment (SI) and mental disorder for people over 65 to the list of categories for whom we are registered to provide care - learning disabilities (LD), physical health (PH), LD for people over 65, PH for people over 65 and mental disorder (MP). Many service users have complex needs often including autism spectrum disorder.

We continue to provide supported living services to one tenant.

Feedback from service users, families and professionals is excellent, reassuring us that our staff led by the general manager are providing skilled, compassionate care compliant with all regulations. Unannounced visits by RQIA inspectors on supported living (4 Feb 2025) and residential care (4 March 2025) were highly satisfactory.

Supported living visit 4 February, 2025 included:

The inspection found that safe, effective and compassionate care was delivered to the service user and the agency was well led. The service user was observed to be relaxed and comfortable in their interactions with staff and spoke positively about the care and support that they received.

Residential care visit 4 March 2025 included:

Residents told us they were happy living in the home, they felt well looked after and listened to by staff and management. Comments included "staff are the best" "staff are super" and "it is brilliant living here". ..(they) spoke positively about activities in the home and were looking forward to a fitness session that afternoon. Residents unable to voice their opinions were observed to be relaxed and comfortable in their surroundings and interactions with staff.

Trustees' report (cont'd)

Our day opportunities/ Growing together programme

We provided day opportunities to twelve individuals over four days per week. This included residents and day attendees.

A vital component towards the success of this service was close communication between staff, service users and their families to develop a personalised activities programme for each service user. Progress was monitored using community star to measure outcomes including feeling safe, getting to know people, learning new activities, making a difference and greener and healthier choices. Activities included horticulture, planning simple menus and cooking using the ingredients grown, artwork, crafts and a wide range of outings. Numbers of participants were a little lower than initially planned for various reasons, most notably due to storm damage in January 2025 from storm Eowyn. This proved to be beneficial as the smaller numbers allowed fine tuning of the programme with a greater emphasis on the needs and abilities of each individual, including some one - to - one working. We plan to increase the number of participants in year 2025/26, including some younger pupils from Sperrinview, with the programme renamed as "growing on".

Feedback from families was excellent. See below for some extracts.

Feedback A

"Since my son A started attending Parkanaur, I've witnessed remarkable changes in his confidence and social skills. A has autism and learning disabilities, which made social interaction extremely challenging for him. The structured environment and patient staff have helped him develop meaningful relationships with other service users. He particularly enjoys the horticulture activities - something I never imagined he'd engage with. The routine of caring for plants has given him a sense of purpose and responsibility. The Christmas party was a breakthrough moment for us - A actually participated in group activities without becoming overwhelmed. The staff's understanding of his sensory needs and their compassionate approach has made all the difference. Parkanaur has given A opportunities to learn and grow that simply wouldn't be available elsewhere".

Feedback B

"My son B has ADHD and exhibits challenging behaviours that have made accessing community services difficult in the past. The team at Parkanaur has been incredible in managing his needs while encouraging his participation in activities. The kitchen work has been transformative for B - he's learned practical cooking skills, and the structured environment helps channel his energy positively. Staff handle his occasional outbursts with such professionalism and patience. He's formed genuine friendships with other service users, particularly during the group activities and trips like the visit to Titanic Belfast. For the first time, B feels valued and included rather than being seen as 'difficult.' The skills he's learning are building his independence, and I can see his self-esteem growing week by week".

Feedback C

"The progress my son has made at Parkanaur has exceeded all our expectations. He has moderate learning disabilities and struggled with confidence before joining the service. The art and crafts activities have unlocked a creative side we never knew existed - he's so proud of his artwork and brings something home to show us every week. The Halloween party was particularly special as he helped with decorations and felt like he truly contributed. The mixed group activities with residents and supported living service users have expanded his social circle tremendously. The experienced staff recognise his potential and adapt activities to his learning pace. Parkanaur has given C not just skills, but dignity and a sense of belonging".

Trustees' report (cont'd)

Feedback D

"Our son D has complex needs - autism, learning disabilities, and can display challenging behaviours when anxious. Finding appropriate day services seemed impossible until we discovered Parkanaur Trust. The variety of activities means D can choose what suits his mood and capabilities each day. Growing Together has been particularly beneficial - working with plants seems to calm his anxieties and he's developed genuine expertise in plant care. The compassionate staff understand his communication difficulties and have helped him express himself better. Events like the Balmoral Show trip initially worried us, but the careful planning and support meant D could participate fully. The social opportunities with other service users have reduced his isolation significantly. Parkanaur hasn't just provided day activities - they've created a community where D can thrive despite his challenges".

Cooperative working

The Trustees are committed to develop and promote Parkanaur as a shared and inclusive space that is open to all. We have consistently strived to ensure that our facilities and services are accessible to everyone, regardless of their background or abilities. By fostering a welcoming environment, we aim to promote a sense of community and belonging for all our service users, their families and the wider public.

Our collaborative efforts with local organisations have been instrumental in underpinning this approach. These partnerships not only benefit our service users, but also contribute to the broader community by promoting an approach that is grounded in inclusion, community participation, mutual understanding and cooperation.

We work in co-operation with the Castlecaulfield Horticultural Society who share the walled garden with us and faithfully help by cutting grass and general maintenance. This benefits our service users and the wider public.

We also enjoy cooperation with Speedwell, our neighbours on site who are a charity for schoolchildren which promotes cross community understanding through shared outdoor activity.

A group of volunteers give us a valued service cutting lawns and developing our Courtyard Garden. This has greatly enhanced the appearance of the estate and included the building of raised beds which are very suitable for use by those with physical disability including wheelchair users.

We gratefully acknowledge support from organisations such as Rutledge and Cedar Foundation.

A new development is that on one day each week senior pupils from Sperrinview Special School attend the walled garden where they receive instruction and practical experience in every aspect of caring for plants. This is valued by the pupils and staff of Sperrinview. Currently discussions are in place to accommodate another younger group of pupils from Sperrinview to enable them to expand their knowledge and practical skills in food preparation.

Trustees' report (cont'd)

Development of buildings

In year 2023/24 we worked on the need to preserve and develop our listed buildings, which are an important part of the built heritage of Northern Ireland. We successfully submitted grant applications to Ulster Architectural Heritage and Pilgrim Trust. In 2024/25 we used the grants secured in that year, supplemented from our reserves, to commission a Phase 2 viability study on bringing currently derelict buildings back into use. This has been completed and culminated in the submission of a planning application to Mid Ulster Council.

We also commissioned a condition survey of the buildings currently in use. This has led to a plan for repairs, with prioritisation of those deemed urgent.

We are grateful for the expertise and work of Stephen Mathews in his capacity as business consultant to the Trust.

All our work benefits from the involvement and support of the local community. This includes Castlecaulfield Horticultural Society, Speedwell, local politicians and local residents who use the forest park for recreation and are very supportive of our work. Events hosted in Parkanaur such as charity fund raisers, Christmas fairs and similar events are very popular and well attended.

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.

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 2025 were £693,315 (2024: £652,910) and represent unrestricted funds which are available for general use.

Trustees' report (cont'd)

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.

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.

Trustees' report (cont'd)

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 (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

28 November 2025

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 2025 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 2025 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 8, 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

ASM (D) Ltd
Chartered Accountants and Registered Auditors
Dungannon

28 November 2025

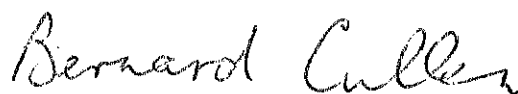
Statement of financial activities (including income and expenditure account)

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Trust income	2	18,989	-	18,989	5,587
Training college income	3	60,473	-	60,473	50,972
Health board and other income	4	1,369,097	-	1,369,097	1,168,729
Total income		1,448,559	-	1,448,559	1,225,288
Expenditure on:					
Direct costs	5	1,131,584	-	1,131,584	899,036
Property costs	6	165,292	-	165,292	127,458
Administrative costs	7	111,278	-	111,278	80,273
Total expenditure		1,408,154	-	1,408,154	1,106,767
Net movement in funds		40,405	-	40,405	118,521
Reconciliation of funds:					
Total funds brought forward		652,910	-	652,910	534,389
Net movement in fund		40,405	-	40,405	118,521
Total funds carried forward	15	693,315	-	693,315	652,910

All amounts above relate to continuing operations of the charity.

The statement of financial activities was approved by the Trustees on 28 November 2025.

Signature:

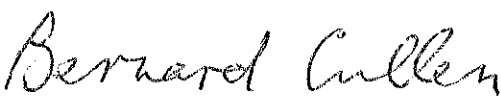


Prof Bernard Cullen PhD - Trustee

Balance sheet

	Notes	2025 £	2024 £
Fixed assets			
Tangible fixed assets	9	<u>289,439</u>	<u>281,575</u>
Current assets			
Stocks	10	1,000	1,000
Debtors	11	90,504	101,775
Cash at bank and in hand	12	<u>492,893</u>	<u>366,132</u>
		584,397	468,907
Current liabilities			
Creditors: amounts falling due within one year	13	<u>(164,616)</u>	<u>(81,038)</u>
Net current assets		<u>419,781</u>	<u>387,869</u>
Total assets less current liabilities			
Accruals and deferred income	14	<u>(15,905)</u>	<u>(16,534)</u>
Total net assets		<u>693,315</u>	<u>652,910</u>
The funds of the charity			
Unrestricted funds	15	693,315	652,910
Restricted funds	15	-	-
Total funds	15	<u>693,315</u>	<u>652,910</u>

The foregoing balance sheet was approved by the Trustees on 28 November 2025.

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
Motor vehicles	25	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 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Bank interest received	7,664	-	7,664	4,687
Donations	11,325	-	11,325	900
	<u>18,989</u>	<u>-</u>	<u>18,989</u>	<u>5,587</u>

3. Training college income

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Day Opps	34,238	-	34,238	18,982
Client mileage recharged	6,780	-	6,780	7,929
Grants	16,200	-	16,200	20,000
Catering, coffee shop and sundry income	3,255	-	3,255	4,061
	<u>60,473</u>	<u>-</u>	<u>60,473</u>	<u>50,972</u>

4. Health and Social Care Trusts and other income

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Health and Social Care Trusts	1,290,375	-	1,290,375	1,107,358
Short stay and private income	69,906	-	69,906	54,766
Health Board grant income	8,816	-	8,816	6,605
	<u>1,369,097</u>	<u>-</u>	<u>1,369,097</u>	<u>1,168,729</u>

5. Direct costs

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Support worker carer costs	809,012	-	809,012	641,777
Management costs	92,512	-	92,512	86,611
Other staff costs	148,263	-	148,263	107,491
Pension costs	17,704	-	17,704	12,930
Household and kitchen costs	35,354	-	35,354	34,957
Cleaning costs	8,427	-	8,427	6,305
Motor expenses	13,581	-	13,581	8,564
Horticulture expenses	6,471	-	6,471	105
Coffee shop expenses	-	-	-	96
Training supplies	260	-	260	200
	<u>1,131,584</u>	<u>-</u>	<u>1,131,584</u>	<u>899,036</u>

Notes to the accounts (cont'd)

6. Property costs

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Premises insurance	45,178	-	45,178	43,404
Light, heat and water	47,060	-	47,060	46,282
Repairs and maintenance	73,054	-	73,054	37,772
	<u>165,292</u>	<u>-</u>	<u>165,292</u>	<u>127,458</u>

7. Administrative costs

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Travelling expenses	3,746	-	3,746	13,415
Postage and telephone	1,231	-	1,231	1,040
Printing and stationery	2,957	-	2,957	2,259
Advertising	2,227	-	2,227	561
Computer expenses	10,512	-	10,512	4,109
Administrative expenses	1,147	-	1,147	971
Staff training and seminars	7,108	-	7,108	4,098
Human resources and recruitment expenses	9,313	-	9,313	5,100
Subscriptions and membership fees	1,657	-	1,657	1,425
Bank interest and fees	352	-	352	575
Registration fees	1,204	-	1,204	1,104
Legal and professional fees	38,025	-	38,025	14,552
Consultancy fees	10,718	-	10,718	10,294
Accountancy and bookkeeping fees	12,614	-	12,614	11,652
Audit fees	5,190	-	5,190	5,320
Bad debt written off	502	-	502	-
Depreciation	3,404	-	3,404	4,426
Deferred grants	(629)	-	(629)	(628)
	<u>111,278</u>	<u>-</u>	<u>111,278</u>	<u>80,273</u>

8. Employee information

	Total funds 2025 £	Total funds 2024 £
Staff costs:		
Wages and salaries	913,409	782,047
Social security costs	74,168	52,575
Other pension costs	17,704	12,930
	<u>1,005,281</u>	<u>847,553</u>

The average monthly number of employees was 39 (2024: 39) and the average monthly number of employees during the year expressed as full time equivalents was as follows (including casual and part-time staff):

	2025 £	2024 £
By activity:		
Charitable activities	<u>44</u>	<u>39</u>

Notes to the accounts (cont'd)

8. Employee information (cont'd)

No employees fall in emoluments band over £60,000 (2024: £60,000). The trustees received no remuneration, no benefits in kind and no reimbursement of expenses during the year (2023: £nil).

Remuneration received in the year by the charity's key management amounted to £92,512 (2024: £86,611).

9. Fixed assets

	Freehold land and buildings £	Property improvements £	Fixtures and fittings £	Motor vehicles £	Horticultural equipment £	Total £
Cost						
At 1 April 2024	126,141	255,343	185,340	-	22,755	589,579
Additions	-	-	1,593	9,674	-	11,267
Disposals	-	-	-	-	-	-
At 31 March 2025	126,141	255,343	186,933	9,674	22,755	600,846
Accumulated depreciation						
At 1 April 2024	-	106,606	179,277	-	22,120	308,003
Charge for the year	-	-	2,534	806	64	3,404
Disposals	-	-	-	-	-	-
At 31 March 2025	-	106,606	181,811	806	22,184	311,407
Net book value						
At 31 March 2025	126,141	148,737	5,122	8,868	571	289,439
At 31 March 2024	126,141	148,737	6,063	-	634	281,575

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

10. Stocks

	2025 £	2024 £
Stock of plants	<u>1,000</u>	<u>1,000</u>

Notes to the accounts (cont'd)

11. Debtors

	2025	2024
	£	£
Debtors	82,260	94,656
Other debtors	3,000	4,286
Prepayments and accrued income	5,244	2,833
	<u>90,504</u>	<u>101,775</u>

12. Cash at bank and in hand

	2025	2024
	£	£
Current accounts	492,475	365,954
Cash on hand	418	178
	<u>492,893</u>	<u>366,132</u>

13. Creditors: amounts falling due within one year

	2025	2024
	£	£
Amounts due within one year		
Trade creditors	59,560	22,148
Other taxes and social security	45,360	9,773
Accrued costs and deferred income	59,696	49,117
	<u>164,616</u>	<u>81,038</u>

14. Accruals and deferred income

	£
Government grants	
At 1 April 2024	16,534
Amortisation in the year	(629)
At 31 March 2025	<u>15,905</u>

Notes to the accounts (cont'd)

15. Analysis of funds

Analysis of funds by type

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Unrestricted funds					
Designated funds					
Fixed asset reserve	281,575	-	-	7,864	289,439
Protected funds	100,000	-	-	-	100,000
Contingency funds	50,000	-	-	-	50,000
Infrastructure funds	175,000	-	-	-	175,000
Opportunity funds	15,000	-	-	-	15,000
General funds					
General funds	31,335	1,448,559	(1,408,154)	(7,864)	63,876
Total unrestricted funds	<u>652,910</u>	<u>1,448,559</u>	<u>(1,408,154)</u>	<u>-</u>	<u>693,315</u>
Restricted funds					
Restricted funds	-	-	-	-	-
Total restricted funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total funds	<u>652,910</u>	<u>1,448,559</u>	<u>(1,408,154)</u>	<u>-</u>	<u>693,315</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 £17,704 (2024: £12,930). Contributions of £7,982 (2024: £3,346) 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.