

COMPANY REGISTRATION NUMBER: NI049451
CHARITY REGISTRATION NUMBER: 105131

NORTHERN IRELAND NEWPIN
Company Limited by Guarantee
UNAUDITED FINANCIAL STATEMENTS
31 MARCH 2024

CLAREMOUNT
Chartered accountants
43 Clarendon Street
Derry
BT48 7ER

**NORTHERN IRELAND NEWPIN
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024**

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NORTHERN IRELAND NEWPIN

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name Northern Ireland Newpin

Charity registration number 105131

Company registration number NI049451

Principal office and registered office 18-19 Jasmine Court
Waterside
Derry ~ Londonderry
BT472DZ

The trustees

Ms J McCready
Ms J Taylor
Mrs A Carlin
Mrs L Tracey
Mr A Loughrey

Independent examiner Karol McCauley
43 Clarendon Street
Derry
BT48 7ER

Structure, governance and management

The Charity is a 'not-for-profit' organisation, is limited by guarantee and has no share capital. The company is governed and managed by the board of directors and management committee. The directors who served the Charity throughout the year are shown below. The registered office and details of other professional advisors are listed on page 1.

The board of directors carry out their governance role throughout the year by way of meetings on a regular basis to review the performance of the Charity and to make decisions regarding the Charity's financial and operational matters. The directors govern the activities of the company in line with the objectives set out in the governing documents of the charity, namely the Memorandum and Articles of Association and the charity's constitution.

NORTHERN IRELAND NEWPIN

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

(continued)

YEAR ENDED 31 MARCH 2024

Objectives and activities

The objects of the charity during the year were to enable isolated families to cope emotionally with the stresses of parenting and to make lasting changes in their lives and relationships with their children.

The core work of Newpin and the process is about developing strengths in people, not focusing on problems. Newpin achieves its objectives by:

- Raising the self-esteem of parents who are suffering from depression and isolation.
- Encouraging within each individual an awareness of their own value as a person, a parent and a fulfilled member of the community.
- Nurturing positive, loving, and supportive parenting.
- Helping to provide the opportunity for the children to develop emotionally, physically, and psychologically at their own pace in a secure and caring environment.
- Ending repeat effects of destructive family relationships.
- Preventing the hurting (emotional and physical) of children.
- Enabling mothers to come to terms with their past and prevent trans-generational trauma.

During the year, the following attendances were recorded at Newpin:

Adults	2,213
Children under 5	1,542
Children over 5	1,073

There were in total 86 mothers referred or self-referred to Newpin during the period with their 137 children. Newpin offers a weekly therapeutic group session, and 585 individual adult counselling sessions were carried out during the period and 383 child psychotherapy sessions.

Achievements and performance

Newpin works on a cross-community and multi-cultural basis, supporting families where there has been stress due to a combination of challenges including poverty, domestic violence, addictions, trans-generational trauma, inadequate housing, mental health difficulties.

Our objectives are:

- Build resilience and the ability to navigate during periods of difficulty, drawing on psychological, social, cultural, and physical resources, which will support the person's wellbeing, thriving and daily functioning.
- To provide a safe and supportive environment for vulnerable parents/children where learning, confidence building, and safe reflection can take place to enable participants to be more proactive in taking care of their own feelings and promote self-efficiency.
- To improve life skills such as building up self-esteem, managing emotions and relationships, promoting a positive self-image, negotiation skills, problem solving, critical thinking and decision making.

NORTHERN IRELAND NEWPIN

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

(continued)

YEAR ENDED 31 MARCH 2024

Achievements and performance

We have, once again, seen an increased demand on our services. The lingering effects of COVID-19 on maternal mental health, including anxiety, depression, and feelings of isolation, have increased the need for support. A cost-of-living crisis and the inability to access G.P.'s exacerbates stress for parents, making access to mental health services more critical.

Like many charities we have faced tighter funding due to the economic downturn and inflation. Grants that were once available are now being directed to broader healthcare needs, leaving maternal mental health underfunded and for us a challenge to access. This has also been compounded by challenges in recruiting and retaining staff and the effect this has had on us all has added extra stress to staff...but we are still here and still managing to do our best for everyone!

In the past year we have introduced new programmes to Newpin, and we are particularly proud of our 'Gardening Project' where we managed to grow tomatoes, celery, carrots, beetroot, peas and chard. We have also included a Health & Nutrition Programme for our families, and they use the vegetable from the garden. This has been very successful and very well attended.

We have also introduced training programmes for our volunteers and in particular mothers with a lived experience who are vital contributors to our service. We have also introduced culturally sensitive services and adapted therapy and educational programmes to support the diverse communities who are now using Newpin. Our Art Therapy Sessions have been particularly rewarding for those mothers and children using Newpin who may speak English well but have difficulty in comprehension of what is being said within Therapeutic sessions.

Financial review

The net incoming resources for the year was £13,930 (2023 - net incoming resources £7,212).

The trustees aim to have a cash reserve covering at least 3 months expenditure at any given time. The full results are set out in the accounts which form part of this report.

NORTHERN IRELAND NEWPIN

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)

YEAR ENDED 31 MARCH 2024

Plans for future periods

In the year ahead, we will tailor our services for different cultural groups to ensure accessibility and relevance. Include programs like mindfulness, yoga, or play therapy that focus on nurturing the mother-child relationship. Include programs like mindfulness, yoga, or play therapy that focus on nurturing the mother-child relationship.

The directors and management committee will continue to govern the company in line with the constitution to achieve the objectives noted above.

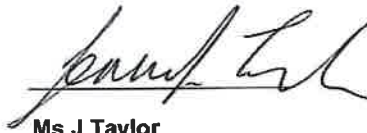
Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 07 February 2025 and signed on behalf of the board of trustees by:



Ms J McCready
Trustee



Ms J Taylor
Trustee

NORTHERN IRELAND NEWPIN

COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NORTHERN IRELAND NEWPIN

YEAR ENDED 31 MARCH 2024

I report to the trustees on my examination of the financial statements of Northern Ireland Newpin ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Mr K McCauley

CLAREMOUNT
Chartered Accountants
43 Clarendon Street
Derry
BT48 7ER

NORTHERN IRELAND NEWPIN

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2024

		2024	2023		
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	3,192	193,752	196,944	210,706
Total income		<u>3,192</u>	<u>193,752</u>	<u>196,944</u>	<u>210,706</u>
Expenditure					
Expenditure on charitable activities	6,7	—	183,014	183,014	203,494
Total expenditure		<u>—</u>	<u>183,014</u>	<u>183,014</u>	<u>203,494</u>
Net (expenditure)/income and net movement in funds		<u>3,192</u>	<u>10,738</u>	<u>13,930</u>	<u>7,212</u>
Reconciliation of funds					
Total funds brought forward		<u>23,258</u>	<u>205,032</u>	<u>228,290</u>	<u>221,078</u>
Total funds carried forward		<u>26,450</u>	<u>215,770</u>	<u>242,220</u>	<u>228,290</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**NORTHERN IRELAND NEWPIN
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION
31 MARCH 2024**

	Note	2024 £	2023 £
Current assets			
Debtors	12	22,500	3,591
Cash at bank and in hand		<u>223,596</u>	<u>228,769</u>
		246,096	232,360
Creditors: amounts falling due within one year	13	<u>3,876</u>	<u>4,070</u>
Net current assets		<u>242,220</u>	<u>228,290</u>
Total assets less current liabilities		<u>242,220</u>	<u>228,290</u>
Net assets		<u>242,220</u>	<u>228,290</u>
Funds of the charity			
Restricted funds		215,770	205,032
Unrestricted funds		<u>26,450</u>	<u>23,258</u>
Total charity funds	14	<u>242,220</u>	<u>228,290</u>

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue 07 February 2025, and are signed on behalf of the board by:



**Ms J McCready
Trustee**



**Ms J Taylor
Trustee**

The notes on pages 8 to 16 form part of these financial statements.

**NORTHERN IRELAND NEWPIN
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024**

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 18-19 Jasmine Court, Waterside, Derry ~ Londonderry, BT472DZ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

NORTHERN IRELAND NEWPIN

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

NORTHERN IRELAND NEWPIN

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	10% straight line
Plant and machinery	-	10% straight line
Fixtures and fittings	-	20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

NORTHERN IRELAND NEWPIN

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2024

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The company is limited by guarantee and, therefore, there is no issued share capital.

NORTHERN IRELAND NEWPIN

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2024

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Sponsorship & Donations	3,192	—	3,192
Grants			
Western Health & Social Care Trust	—	100,017	100,017
Clear Projects	—	3,970	3,970
Community Foundation	—	43,965	43,965
Henry Smith Charity	—	21,300	21,300
Derry City & Strabane District Council	—	2,000	2,000
Trust House Charity	—	22,500	22,500
	<u>3,192</u>	<u>193,752</u>	<u>196,944</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
Western Health & Social Care Trust	—	96,598	96,598
Clear Projects	—	6,516	6,516
Unite Ireland	—	250	250
Children in Need	—	24,717	24,717
Awards for All	—	9,975	9,975
Community Foundation	—	21,000	21,000
Henry Smith Charity	—	20,700	20,700
PHA Funding	—	3,076	3,076
Halifax Foundation	—	5,374	5,374
Trust House Charity	—	22,500	22,500
	—	<u>210,706</u>	<u>210,706</u>

NORTHERN IRELAND NEWPIN

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2024

6. Expenditure on charitable activities by fund type

	Restricted Funds £	Total Funds 2024 £	Restricted Funds £	Total Funds 2023 £
Rent, Rates & Water	838	838	572	572
Light & Heat	3,517	3,517	5,456	5,456
Insurance	1,735	1,735	1,553	1,553
Repairs & Maintenance	4,504	4,504	3,298	3,298
Wages/Salaries	81,448	81,448	103,120	103,120
Staff Training	1,203	1,203	525	525
Staff Travel	–	–	62	62
Hire Costs	1,280	1,280	1,296	1,296
Telephone	889	889	2,224	2,224
Programme Costs	9,483	9,483	6,019	6,019
Printing, Postage & Stationery	1,414	1,414	557	557
Volunteer Expenses	9,996	9,996	5,290	5,290
Facilitator Fees	63,020	63,020	65,083	65,083
Laundry & Cleaning	1,205	1,205	5,358	5,358
Accountancy Fees	2,280	2,280	2,160	2,160
Bank Charges	202	202	195	195
Membership Fees	–	–	726	726
	<u>183,014</u>	<u>183,014</u>	<u>203,494</u>	<u>203,494</u>

NORTHERN IRELAND NEWPIN

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2024

7. Expenditure on charitable activities by activity type

	CORE	Support costs	Total funds
	£	£	2024
	£	£	£
Rent, Rates & Water	838	—	838
Light & heat	3,517	—	3,517
Insurance	1,735	—	1,735
Repairs & maintenance	4,504	—	4,504
Wages/salaries	81,448	—	81,448
Staff Training	1,203	—	1,203
Hire Costs	1,280	—	1,280
Telephone	889	—	889
Programme Costs	9,483	—	9,483
Printing, Postage and stationery	1,414	—	1,414
Volunteer expenses	9,996	—	9,996
Facilitator Fees	63,020	—	63,020
Laundry & cleaning	1,205	—	1,205
Accountancy Fees	2,280	—	2,280
Bank charges	202	—	202
	<u>183,014</u>	<u>—</u>	<u>183,014</u>

	CORE	Support costs	Total funds
	£	£	2023
	£	£	£
Rent, Rates & Water	572	—	572
Light & heat	5,456	—	5,456
Insurance	1,553	—	1,553
Repairs & maintenance	3,298	—	3,298
Wages/salaries	103,120	—	103,120
Staff Training	525	—	525
Staff Travel	62	—	62
Hire Costs	1,296	—	1,296
Telephone	2,224	—	2,224
Programme Costs	6,019	—	6,019
Printing, Postage and stationery	557	—	557
Volunteer expenses	5,290	—	5,290
Facilitator Fees	65,083	—	65,083
Laundry & cleaning	5,358	—	5,358
Accountancy Fees	2,160	—	2,160
Bank charges	195	—	195
Membership Fees	726	—	726
	<u>203,494</u>	<u>—</u>	<u>203,494</u>

**NORTHERN IRELAND NEWPIN
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2024

8. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	<u>81,448</u>	<u>103,120</u>

The average head count of employees during the year was 4 (2023: 5).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

9. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	2,280	2,160

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

11. Tangible fixed assets

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost				
At 1 April 2023	162,260	10,108	3,126	175,494
Additions	—	—	—	—
At 31 March 2024	<u>162,260</u>	<u>10,108</u>	<u>3,126</u>	<u>175,494</u>
Depreciation				
At 1 April 2023	162,260	10,108	3,126	175,494
Charge for the year	—	—	—	—
At 31 March 2024	<u>162,260</u>	<u>10,108</u>	<u>3,126</u>	<u>175,494</u>
Carrying amount				
At 31 March 2024	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
At 31 March 2023	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

12. Debtors

	2024	2023
	£	£
Trade debtors	<u>22,500</u>	<u>3,591</u>

NORTHERN IRELAND NEWPIN

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 MARCH 2024

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	2,268	2,268
Social security and other taxes	1,608	1,802
	<u>3,876</u>	<u>4,070</u>

14. Analysis of charitable funds

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024
Unrestricted funds	£ <u>23,258</u>	<u>3,192</u>	<u>—</u>	<u>26,450</u>
	At 1 April 2023	Income £	Expenditure £	At 31 March 2024
Restricted funds	£ <u>205,032</u>	<u>193,752</u>	<u>(183,014)</u>	<u>215,770</u>