

# SMART (NI) TRUSTEES' REPORT

for the financial year ended 30 November 2023

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 30 November 2023.

The financial statements are prepared in accordance with the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of SMART (NI) present a summary of its purpose, governance, activities, achievements and finances for the financial year 30 November 2023.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

## Financial Review

The results for the financial year are set out on page 7 and additional notes are provided showing income and expenditure in greater detail.

## Results and Dividends

At the end of the financial year the charity has assets of £8,778 and liabilities of £0.00. The net assets of the charity are £8,778


In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

## Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. SMART (NI) subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 21 October 2024 and signed on its behalf by:

  
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Pattie McElroy

Trustee

  
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Paul Leneghan

Trustee