

**CENTRE FOR HEALTH AND WELL BEING**  
**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

( A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

**COMPANY REGISTRATION NUMBER NI 071963**

**REGISTERED CHARITY NUMBER XR 32202**

**CHARITY REGISTRATION NUMBER NIC 107322**

**O'HARA SHEARER**  
**CHARTERED ACCOUNTANTS AND STATUTORY AUDITORS**  
**547 FALLS ROAD**  
**BELFAST**  
**BT11 9AB**

**CENTRE FOR HEALTH AND WELL BEING**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

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**CENTRE FOR HEALTH AND WELL BEING**  
**REPORT OF THE DIRECTORS AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**OFFICERS AND OTHER INFORMATION**

<b>Directors and Trustees'</b>	Lorraine Mills (Co-Chairperson) Bernadette McGlade (Treasurer) Cara-Cash Marley (Co-Chairperson) Karen Laverty Danielle Dawson (Resigned 30th January 2023) Caoimhin McNulty Raymond Blaney (Appointed 24th April 2023) Hannah Burton (Appointed 24th April 2023) Linda Doherty Riley (Appointed 24th April 2023) Katherine Orr (Appointed 24th April 2023)
<b>Company Secretary</b>	Karen Laverty
<b>Project Co-Ordinator</b>	Nigel McClure
<b>Registered Office</b>	Unit 1 689 Springfield Road Belfast Co. Antrim BT12 7FP
<b>Auditors</b>	O'Hara Shearer Chartered Accountants & Statutory Auditors 547 Falls Road Belfast, BT11 9AB
<b>Bankers</b>	AIB NI 36 University Road Belfast BT7 1ND
<b>Company Registration Number</b>	NI 071963
<b>Charity Registration Number</b>	XR 32202
<b>Charity Commission for Northern Ireland Registration Number</b>	NIC 107322
<b>Registered Charity Name</b>	Centre for Health and Well Being

**CENTRE FOR HEALTH AND WELL BEING**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**STATEMENT OF DIRECTORS RESPONSIBILITIES**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company Law requires the directors to prepare financial statements for each financial year. The Trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31st March 2023. The Trustees confirm that they comply with the requirements of the Charities Act (Northern Ireland) 2008 and Accounting and Reporting by Charities: Statement of Recommended Practice which applies 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).

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant audit information of which the company's auditor is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

**By order of the board:**

\_\_\_\_\_  
**BERNADETTE McGLADE**  
**DIRECTOR**

18th December 2023  
\_\_\_\_\_  
**DATE**

**CENTRE FOR HEALTH AND WELL BEING**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'**

**Opinion**

We have audited the financial statements of Centre for Health and Well Being (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. 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 UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company'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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for 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 Auditor's 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 other 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 financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements 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 financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements 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 financial statements 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.

**CENTRE FOR HEALTH AND WELL BEING**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'**

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the Trustees and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; 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.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, 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.

**Auditor's responsibilities for the audit of the financial statements**

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

**Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud**

The objectives of our audit in respect of fraud, are to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the Charity.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charity and considered that the most significant are the Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)).
- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of entity staff in compliance functions to identify any instances of any non-compliance with laws and regulations.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

**CENTRE FOR HEALTH AND WELL BEING**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'**

- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant findings, including any significant deficiencies in internal control that we identify during our audit.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and regulations made under that Act. Our audit work has been undertaken so that we might state to the charitable 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 charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

**LAWRENCE SHEARER F.C.A., Senior Statutory Auditor**  
**FOR AND ON BEHALF OF O'HARA SHEARER, Statutory Auditor**  
**O'HARA SHEARER**  
**CHARTERED ACCOUNTANTS**  
**AND STATUTORY AUDITORS**  
547 Falls Road  
Belfast  
BT11 9AB

**Dated:** 18th December 2023

**CENTRE FOR HEALTH AND WELL BEING**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**STATEMENT OF ACCOUNTING POLICIES**

**Accounting Convention and Basis of Accounting**

The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard which applies 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) and the Companies Act 2006.

**Going Concern**

At the time of approving the financial statements, the trustees' have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees' continue to adopt the going concern basis of accounting in preparing the financial statements.

**Income Recognition**

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

**Interest Receivable**

Interest on funds held is included when receivable and the amount can be measured reliably; this is normally upon notification of the interest paid or payable by the Bank.

**Resources Expended**

All expenditure is accounted for on an accruals basis and is classified under headings that aggregate all costs related to the category.

Fundraising costs include the costs of advertising, producing publications, printing and mailing fundraising material, and staff costs in these areas.

Costs of charitable activities include direct expenditure incurred through operational activities.

Governance costs represent the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity.

**Fixed Assets**

All tangible fixed assets are recorded at cost.

**CENTRE FOR HEALTH AND WELL BEING**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**STATEMENT OF ACCOUNTING POLICIES (Continued)**

**Depreciation**

Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives at the following rates:

Office refurbishment	25% on cost
Office equipment	25% on cost

**Repairs and Renewals**

All repairs and renewals are written off as incurred

**Pension Costs**

The charity does currently operate a pension scheme.

**Debtors and Prepayments**

Trade debtors and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Creditors and Provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Financial Instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**Foreign Currencies**

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

**CENTRE FOR HEALTH AND WELL BEING**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**STATEMENT OF ACCOUNTING POLICIES (Continued)**

**Fund Accounting**

Unrestricted funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside by the trustees out of unrestricted funds for specific future purposes.

Restricted funds are those given for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

The income received from funders depends on the charity meeting detailed criteria on expenses plans. Grants given under such conditions are also given subject to them being obtained for in connection with the furtherance of the charity's aims and objectives.

Such income can be repayable to the funder if such expenses plans and criteria are not met.

Such income is only deferred when the donor specifies that the grant/donation must only be used in future accounting periods; or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised as earned as the related goods/services are provided.

Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income is deferred when: fees/performance related grants are received in advance of the performance/event to which they relate.

**Reserves Policy**

Unrestricted funds are needed to provide funds which can be applied to specific projects to enable these projects to be undertaken at short notice and to cover the running costs of the Charity for a limited period, should there be a significant shortfall in projected income.

**CENTRE FOR HEALTH AND WELL BEING**  
**STATEMENT OF FINANCIAL ACTIVITIES (incorporating the income and expenditure account)**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

	NOTES	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2023 £	TOTAL 2022 £
<b>INCOME AND ENDOWMENTS FROM:</b>						
Donations and legacies	1	-	-	-	-	-
Income from investments	2	-	-	-	-	-
Income from charitable activities	3	45,393	148,547	-	193,940	174,821
Income from other trading activities	4	-	-	-	-	-
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>45,393</b>	<b>148,547</b>	<b>-</b>	<b>193,940</b>	<b>174,821</b>
<b>EXPENDITURE ON:</b>						
Expenditure on raising funds	5	-	-	-	-	-
Expenditure on charitable activities	6	56,500	142,685	-	199,185	159,063
Other expenditure		-	-	-	-	-
Net gains/(losses) on investments		-	-	-	-	-
<b>TOTAL RESOURCES EXPENDED</b>		<b>56,500</b>	<b>142,685</b>	<b>-</b>	<b>199,185</b>	<b>159,063</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(11,107)</b>	<b>5,862</b>	<b>-</b>	<b>(5,245)</b>	<b>15,758</b>
Transfers between funds		-	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>(11,107)</b>	<b>5,862</b>	<b>-</b>	<b>(5,245)</b>	<b>15,758</b>
<b>RECONCILIATION OF FUNDS</b>						
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>56,030</b>	<b>11,840</b>	<b>-</b>	<b>67,870</b>	<b>52,112</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>44,923</b>	<b>17,702</b>	<b>-</b>	<b>62,625</b>	<b>67,870</b>

**The Statement of Financial Activities includes all gains and losses in the year and therefore a  
Statement of Total Recognised Gains and Losses has not been prepared**

**All of the above amounts relate to continuing activities**

**The accompanying accounting policies and the notes form part of these financial statements**

**CENTRE FOR HEALTH AND WELL BEING**  
**BALANCE SHEET**  
**AS AT 31ST MARCH 2023**

	NOTES	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	9	6,391	9,945
<b>CURRENT ASSETS</b>			
Debtors and prepayments	11	-	11,789
Cash at bank		57,773	48,226
Cash in hand		-	-
		<u>57,773</u>	<u>60,015</u>
<b>Creditors: amounts falling due within one year</b>	12	(1,539)	(2,090)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		56,234	57,925
<b>TOTAL ASSETS LESS CURRENT ASSETS/( LIABILITIES )</b>		62,625	67,870
<b>Creditors: amounts falling due after more than one year</b>		-	-
<b>NET ASSETS/(LIABILITIES)</b>		<u>62,625</u>	<u>67,870</u>
<b>FUNDS:</b>			
<b>ENDOWMENT FUNDS</b>		-	-
<b>UNRESTRICTED INCOME FUNDS</b>	13/14	44,923	56,030
<b>RESTRICTED INCOME FUNDS</b>	13/15	17,702	11,840
		<u>62,625</u>	<u>67,870</u>

These financial statements were approved by the Trustees on 18th December 2023 and are signed on their behalf by:

**BERNADETTE McGLADE**  
**DIRECTOR**

**DATE** 18th December 2023

The accompanying accounting policies and notes form part of these financial statements

**CENTRE FOR HEALTH AND WELL BEING**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

	NOTES	2023 £	2022 £
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>			
Cash generated from operations	10	9,547	(1,147)
Net cash inflow/(outflow) from operating activities		9,547	(1,147)
<b>Investing activities</b>			
Investment income		-	-
Purchase of tangible fixed assets		-	-
Acquisition of investments		-	-
Disposal of investments		-	-
Disposal of tangible fixed assets		-	-
Net cash from investing activities		-	-
<b>Increase/(decrease) in cash and cash equivalents in the year</b>		9,547	(1,147)
<b>Cash and cash equivalents at the beginning of the year</b>		48,226	49,373
<b>Cash and cash equivalents at the end of the year</b>		<b>57,773</b>	<b>48,226</b>
Relating to:			
<b>Cash at bank and in hand</b>		<b>57,773</b>	<b>48,226</b>

The accompanying accounting policies and notes form part of these financial statements

**CENTRE FOR HEALTH AND WELL BEING**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**1. DONATIONS AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Donations	-	-	-	-	-	-
Legacies	-	-	-	-	-	-
	-	-	-	-	-	-

**2. INCOME FROM INVESTMENTS**

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Income from UK listed investments	-	-	-	-	-	-
Income from cash	-	-	-	-	-	-
	-	-	-	-	-	-

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Department for Communities/BRO	-	63,217	63,217	-	60,960	60,960
Victims & Survivors Service	-	65,430	65,430	-	35,294	35,294
Victims & Survivors Service - Environmental Improvement Grant	-	-	-	-	18,241	18,241
Victims & Survivors Service - Peace	-	-	-	-	4,200	4,200
Awards for All	-	10,000	10,000	-	10,000	10,000
Community Foundation Northern Ireland	-	9,900	9,900	-	-	-
Halifax Foundation	-	-	-	-	3,600	3,600
Co-Operation Ireland	-	-	-	-	4,447	4,447
Belfast City Council	-	-	-	-	1,490	1,490
Albert Street Community Centre	204	-	204	688	-	688
Income generation	11,605	-	11,605	5,599	-	5,599
Income generation - BH&SCT Outsource Work	22,074	-	22,074	12,703	-	12,703
Income generation - Newington Day Centre	1,750	-	1,750	2,100	-	2,100
Income generation - Holy Trinity Centre	-	-	-	1,800	-	1,800
Income generation - Families Beyond Conflict	5,760	-	5,760	7,300	-	7,300
Income generation - Federation of Family Practitioners	-	-	-	2,310	-	2,310
Income generation - The Albert Hunt Trust	4,000	-	4,000	-	-	-
Income generation - Other	-	-	-	4,089	-	4,089
Less: Deferred income	-	-	-	-	-	-
	45,393	148,547	193,940	36,589	138,232	174,821

**4. INCOME FROM OTHER TRADING ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Fundraising	-	-	-	-	-	-
	-	-	-	-	-	-

**CENTRE FOR HEALTH AND WELL BEING**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**5. EXPENDITURE ON RAISING FUNDS**

	Unrestricted Funds £	Restricted Funds £	2023 £	Unrestricted Funds £	Restricted Funds £	2022 £
Promotional and fundraising costs	-	-	-	-	-	-
	-	-	-	-	-	-

**6. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	2022 £	Unrestricted Funds £	Restricted Funds £	2021 £
Wages and salaries (See Note 8)	673	55,720	56,393	948	54,344	55,292
Social security costs (See Note 8)	-	1,815	1,815	30	1,691	1,721
Postage, printing and stationery	203	1,000	1,203	-	1,657	1,657
Travel expenses	-	-	-	-	-	-
Programme costs	13,779	13,564	27,343	103	5,717	5,820
Repairs and maintenance	1,706	127	1,833	318	1,572	1,890
Finance service outsource team	1,635	4,782	6,417	2,083	2,500	4,583
Therapies	27,425	50,337	77,762	19,047	26,432	45,479
Capital equipment costs	-	-	-	-	16,595	16,595
Networking, advertising and event costs	35	-	35	503	-	503
Hospitality	220	-	220	-	-	-
Sundry expenses	-	-	-	938	-	938
Depreciation	3,554	-	3,554	4,008	-	4,008
	<b>49,230</b>	<b>127,345</b>	<b>176,575</b>	<b>27,978</b>	<b>110,508</b>	<b>138,486</b>
<b>Support Costs and Governance costs</b>						
Training	203	-	203	470	-	470
Membership and affiliation fees	-	-	-	682	-	682
Telephone and internet	1,131	500	1,631	424	1,150	1,574
IT maintenance	463	-	463	98	-	98
Light and heat	2,327	1,915	4,242	605	1,200	1,805
Rent, rates and services	2,270	10,060	12,330	600	11,709	12,309
Insurance	-	1,593	1,593	984	553	1,537
Audit fees	102	1,272	1,374	102	1,272	1,374
Other professional fees	-	-	-	-	-	-
Bank interest and charges	774	-	774	728	-	728
	<b>7,270</b>	<b>15,340</b>	<b>22,610</b>	<b>4,693</b>	<b>15,884</b>	<b>20,577</b>
<b>TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES</b>	<b>56,500</b>	<b>142,685</b>	<b>199,185</b>	<b>32,671</b>	<b>126,392</b>	<b>159,063</b>

**CENTRE FOR HEALTH AND WELL BEING**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

<b>7. NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR</b>	<b>2023</b>	<b>2022</b>
<b>This is stated after charging/(crediting)</b>	<b>£</b>	<b>£</b>
Auditors remuneration	1,374	1,374
Depreciation	3,554	4,008
	58,208	57,013

<b>8. SALARY COSTS AND EMOLUMENTS</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Total staff costs were as follows:		
Wages and salaries - key management personnel	34,022	34,707
Wages and salaries - other staff	22,371	20,585
Employer social security costs - key management personnel	4,901	4,375
Employer social security costs - other staff	1,914	1,559
HMRC Employment Allowance	(5,000)	(4,213)
	58,208	57,013

The average monthly number of employees during the year was as follows:	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
	2	3

No employees had emoluments in excess of £60,000 (2022: £Nil)

**Trustees' remuneration and benefits**

There was no trustees' remuneration or other benefits for the year ended 31st March 2023. (2022: £Nil)

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31st March 2023. (2022: £Nil)

**CENTRE FOR HEALTH AND WELL BEING**  
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**FOR THE YEAR ENDED 31ST MARCH 2023**

**9. TANGIBLE FIXED ASSETS**

	Office Refurbishment £	Office Equipment £	Total £
<b>COST</b>			
As at 1st April 2022	118,488	22,678	141,166
Additions	-	-	-
Disposals	-	-	-
As at 31st March 2023	118,488	22,678	141,166
<b>DEPRECIATION</b>			
As at 1st April 2022	118,487	12,734	131,221
Charge for year	-	3,554	3,554
Eliminated on disposal		-	-
As at 31st March 2023	118,487	16,288	134,775
Net book value 2023	1	6,390	6,391
Net book value 2022	1	9,944	9,945

**10. RECONCILIATION OF OPERATING PROFIT TO NET CASH FLOW FROM OPERATING ACTIVITIES FROM OPERATING ACTIVITIES**

	2023 £	2022 £
Operating Surplus/(Deficit) for the year	(5,245)	15,758
Depreciation	3,554	4,008
Movement in debtors	11,789	(9,759)
Movement in creditors	(551)	(11,154)
Gain on investments	-	-
(Profit)/Loss on disposal of Fixed Assets	-	-
Investment income	-	-
<b>Net cash inflow/(outflow) from operating activities</b>	<b>9,547</b>	<b>(1,147)</b>

**CENTRE FOR HEALTH AND WELL BEING**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

<b>11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Debtors	-	11,789
Prepayments	-	-
	<hr/>	<hr/>
	-	11,789
	<hr/> <hr/>	<hr/> <hr/>

<b>12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Social security costs and other taxes	(462)	-
Credit card account	1,076	-
Other Creditors	925	642
Accrued expenses	-	1,448
Deferred income	-	-
	<hr/>	<hr/>
	1,539	2,090
	<hr/> <hr/>	<hr/> <hr/>

**13. MOVEMENT IN FUNDS**

	<b>Opening Balance</b>	<b>Net Movement in Funds</b>	<b>Transfers between Funds</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted Income Funds</b>					
General fund	56,030	(11,107)	-	44,923	56,030
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	56,030	(11,107)	-	44,923	56,030
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Restricted Income Funds</b>					
Department for Communities/BRO	-	462	-	462	-
Halifax Foundation	2,730	(2,730)	-	-	2,730
Awards for All	9,110	2,580	-	11,690	9,110
Community Foundation Northern Ireland	-	5,550	-	5,550	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	11,840	5,862	-	17,702	11,840
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**CENTRE FOR HEALTH AND WELL BEING**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

<b>14. UNRESTRICTED INCOME FUNDS</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Balance at 1st April 2022	56,030	52,112
Incoming resources for the year	45,393	36,589
Resources expended for the year	(56,500)	(32,671)
Transfer between finds	-	-
	<hr/>	<hr/>
Balance at 31st March 2023	<u>44,923</u>	<u>56,030</u>

<b>15. RESTRICTED INCOME FUNDS</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Balance at 1st April 2022	11,840	-
Incoming resources for the year	148,547	138,232
Resources expended for the year	(142,685)	(126,392)
Transfer between finds	-	-
	<hr/>	<hr/>
Balance at 31st March 2023	<u>17,702</u>	<u>11,840</u>

**16. LEGAL STATUS**

Centre for Health and Well Being is a Company Limited by Guarantee.  
Each member has agreed to contribute £1 in the event of a compulsory winding up.

Centre for Health and Well Being is a recognised Charity within the definition of Section 360(3) Income and Corporation Taxes Act 1970 by the Commissioners of the Inland Revenue.

Centre for Health and Well Being is a registered Charity with the Charity Commission for Northern Ireland. The registration number is NIC 107322.