

CENTRE FOR HEALTH AND WELL BEING
REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

(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 2024

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CENTRE FOR HEALTH AND WELL BEING
REPORT OF THE DIRECTORS AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

OFFICERS AND OTHER INFORMATION

Directors and Trustees'	Lorraine Mills (Co-Chairperson) Bernadette McGlade (Treasurer) Cara-Cash Marley (Resigned 11th June 2024) Karen Laverty Caoimhin McNulty (Resigned 23rd March 2024) Raymond Blaney Hannah Burton Linda Doherty Riley Katherine Orr
Company Secretary	Karen Laverty
Project Co-Ordinator	Nigel McClure
Registered Office	Unit 1 689 Springfield Road Belfast Co. Antrim BT12 7FP
Auditors	O'Hara Shearer Chartered Accountants & Statutory Auditors 547 Falls Road Belfast, BT11 9AB
Bankers	AIB NI 36 University Road Belfast BT7 1ND
Company Registration Number	NI 071963
Charity Registration Number	XR 32202
Charity Commission for Northern Ireland Registration Number	NIC 107322
Registered Charity Name	Centre for Health and Well Being

Trustee's Annual Report

April 2023 – March 2024

It has been a pleasure to serve another year as a Trustee, and Co-Chair, of the Centre For Health and Wellbeing. At the beginning of the year we welcomed Raymond Blaney; Hanna Burton; Linda Doherty Riley and Katherine Orr to join the existing Trustees Cara Cash Marley (Co-Chair); Bernie McGlade (Treasurer) and Karen Laverty (Secretary) and Caoimhin McNulty. Throughout the year each Trustee has brought skills and experience that has made a valuable contribution to the governance and direction of travel of the Centre. Cara's skill set and experience has been missed during her time on maternity leave, as has Caoimhin's who resigned as a Trustee due to the demands of his employment.

Overall it has been a calm year, the uncertainty and fear instilled in the community from the pandemic has receded, and the Centre has continued to serve the needs of the community, the level of service delivered only restricted by the amount of funds available.

Thanks are due to the Department for Communities and the Victims and Survivors Service, for continuing to provide funding, supporting the Centre and it's service users, despite the inactivity and uncertainty around the Northern Ireland Executive for most of the year.

The annual accounts reflect a significant increase in income received from Belfast Health and Social Care Trust from approximately £22,000 last year to £43,000 this year. This is reflective of the Centre's ability to respond to increasing numbers of Carer referrals over a wider geographic area of Belfast. Surplus generated from this increasing income makes a valuable contribution to the Centre's ability to cover costs, and to the sustainability of the therapists delivering at the Centre, bringing employment and resources to the area.

I would like to thank the Halifax Foundation for Northern Ireland and the Edward Gostling Foundation for their support of the Centre's counselling service for which there is a steady demand. The Centre is not a counselling organisation but we are proud of the fact that we were able to step up and respond to client need through the provision of counselling. This would not be possible without the funding support provided. Additional in year funding was supplied by the Victims and Survivors Service to for complementary therapies in response to client need.

In total during the year with complementary therapies, counselling, personal development classes, outreach activities and a listening ear service telephone service to vulnerable carers, the Centre for Health and Wellbeing provided a positive mental wellbeing service to approximately 700 people, which is a considerable achievement.

The services cannot be delivered without the dedicated work of staff, Nigel and Patricia, and our team of 12 complementary therapists and 2 counsellors, all of whom are highly valued by the charity and its service users.

At the Centre we are acutely aware of our client needs and it is our focus to respond in a timely and meaningful way. Speaking with our clients it is clear to me how much they appreciate the service and how highly staff and therapists are thought of. This has been the case since the Centre opened its doors and is something we are justly proud of.

I would also express my thanks to Tony Clarke and his team from Clarke & Co for their support with financial administration and to Lawrence Shearer from O'Hara Shearer for the audit and presentation of financial statements.

Speaking with Tony and Lawrence, I know that despite funding and financial challenges, the Centre's financial health is robust, depending on continued funding support, ensuring we remain viable and in a position to continue to serve the mental wellbeing needs of the local community.

The return of the NI Executive I hope will provide stability to Northern Ireland and to the voluntary and community groups that play such a vital role within the community. The demands on the Health Service and limited budgets will always be there but I do know that, with continued funding, the Centre for Health and Wellbeing will continue to respond to community need for improved mental and physical wellbeing.

Lorraine Mills 15th January 2025

Co-Chairperson

A handwritten signature in blue ink that reads "L Mills". The signature is written in a cursive style with a large initial "L" and a small "Mills" following.

CENTRE FOR HEALTH AND WELL BEING
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

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 2024. 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

23rd January 2025

DATE

CENTRE FOR HEALTH AND WELL BEING
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

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 2024 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 2024

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 2024

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:

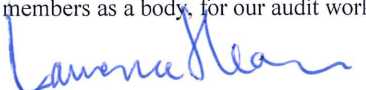
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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: 23rd January 2025

CENTRE FOR HEALTH AND WELL BEING
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

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 2024

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 2024

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 2024

	NOTES	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2024 £	TOTAL 2023 £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	1	-	-	-	-	-
Income from investments	2	-	-	-	-	-
Income from charitable activities	3	60,892	129,773	-	190,665	193,940
Income from other trading activities	4	-	-	-	-	-
TOTAL INCOME AND ENDOWMENTS		60,892	129,773	-	190,665	193,940
EXPENDITURE ON:						
Expenditure on raising funds	5	-	-	-	-	-
Expenditure on charitable activities	6	56,876	141,810	-	198,686	199,185
Other expenditure		-	-	-	-	-
Net gains/(losses) on investments		-	-	-	-	-
TOTAL RESOURCES EXPENDED		56,876	141,810	-	198,686	199,185
NET INCOME/(EXPENDITURE)		4,016	(12,037)	-	(8,021)	(5,245)
Transfers between funds		-	-	-	-	-
NET MOVEMENT IN FUNDS		4,016	(12,037)	-	(8,021)	(5,245)
RECONCILIATION OF FUNDS						
TOTAL FUNDS BROUGHT FORWARD		40,923	21,702	-	62,625	67,870
TOTAL FUNDS CARRIED FORWARD		44,939	9,665	-	54,604	62,625

**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 2024

	NOTES	2024 £	2023 £
FIXED ASSETS			
Tangible assets	9	2,837	6,391
CURRENT ASSETS			
Debtors and prepayments	11	12,906	-
Cash at bank		40,478	57,773
Cash in hand		-	-
		53,384	57,773
Creditors: amounts falling due within one year	12	(1,617)	(1,539)
		51,767	56,234
NET CURRENT ASSETS/(LIABILITIES)			
TOTAL ASSETS LESS CURRENT ASSETS/(LIABILITIES)		54,604	62,625
Creditors: amounts falling due after more than one year		-	-
		54,604	62,625
NET ASSETS/(LIABILITIES)		54,604	62,625
FUNDS:			
ENDOWMENT FUNDS		-	-
UNRESTRICTED INCOME FUNDS	13/14	44,939	40,923
RESTRICTED INCOME FUNDS	13/15	9,665	21,702
		54,604	62,625
		54,604	62,625

These financial statements were approved by the Trustees on 23rd January 2025
and are signed on their behalf by:

Bernadette McGlade
BERNADETTE McGLADE
DIRECTOR

DATE 23rd January 2025

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 2024

	NOTES	2024 £	2023 £
CASHFLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	10	(17,295)	9,547
Net cash inflow/(outflow) from operating activities		<u>(17,295)</u>	<u>9,547</u>
Investing activities			
Investment income		-	-
Purchase of tangible fixed assets		-	-
Acquisition of investments		-	-
Disposal of investments		-	-
Disposal of tangible fixed assets		-	-
Net cash from investing activities		<u>-</u>	<u>-</u>
Increase/(decrease) in cash and cash equivalents in the year		(17,295)	9,547
Cash and cash equivalents at the beginning of the year		57,773	48,226
Cash and cash equivalents at the end of the year		<u><u>40,478</u></u>	<u><u>57,773</u></u>
Relating to:			
Cash at bank and in hand		<u><u>40,478</u></u>	<u><u>57,773</u></u>

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 2024

1. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Donations	-	-	-	-	-	-
Legacies	-	-	-	-	-	-
	-	-	-	-	-	-

2. INCOME FROM INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Income from UK listed investments	-	-	-	-	-	-
Income from cash	-	-	-	-	-	-
	-	-	-	-	-	-

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Department for Communities/BRO	-	58,036	58,036	-	63,217	63,217
Victims & Survivors Service	-	58,137	58,137	-	65,430	65,430
Victims & Survivors Service - Environmental Improvement Grant	-	-	-	-	-	-
Victims & Survivors Service - Peace	-	-	-	-	-	-
Awards for All	-	-	-	-	10,000	10,000
Community Foundation Northern Ireland	-	-	-	-	9,900	9,900
Halifax Foundation	-	3,600	3,600	-	-	-
The Edward Gostling Foundation	-	10,000	10,000	-	-	-
Albert Street Community Centre	-	-	-	204	-	204
Income generation	17,309	-	17,309	11,605	-	11,605
Income generation - BH&SCT Outsource Work	43,583	-	43,583	22,074	-	22,074
Income generation - Newington Day Centre	-	-	-	1,750	-	1,750
Income generation - Families Beyond Conflict	-	-	-	5,760	-	5,760
Income generation - The Albert Hunt Trust	-	-	-	-	4,000	4,000
Income generation - Other	-	-	-	-	-	-
Less: Deferred income	-	-	-	-	-	-
	60,892	129,773	190,665	41,393	152,547	193,940

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Fundraising	-	-	-	-	-	-
	-	-	-	-	-	-

CENTRE FOR HEALTH AND WELL BEING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

5. EXPENDITURE ON RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Promotional and fundraising costs	-	-	-	-	-	-
	-	-	-	-	-	-

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Wages and salaries (See Note 8)	-	53,937	53,937	673	55,720	56,393
Social security costs (See Note 8)	-	1,293	1,293	-	1,815	1,815
Postage, printing and stationery	1,050	320	1,370	203	1,000	1,203
Travel expenses	-	-	-	-	-	-
Programme costs	4,194	12,210	16,404	13,779	4,542	18,321
Repairs and maintenance	1,836	92	1,928	1,706	127	1,833
Finance service outsource team	524	4,976	5,500	1,635	4,782	6,417
Therapies	37,975	52,699	90,674	27,425	59,359	86,784
Capital equipment costs	-	-	-	-	-	-
Networking, advertising and event costs	-	-	-	35	-	35
Hospitality	773	-	773	220	-	220
Sundry expenses	-	-	-	-	-	-
Depreciation	3,554	-	3,554	3,554	-	3,554
	49,906	125,527	175,433	49,230	127,345	176,575

Support Costs and Governance costs

Training	318	-	318	203	-	203
Membership and affiliation fees	153	-	153	-	-	-
Telephone and internet	1,513	343	1,856	1,131	500	1,631
IT maintenance	513	-	513	463	-	463
Light and heat	989	3,199	4,188	2,327	1,915	4,242
Rent, rates and services	2,502	10,162	12,664	2,270	10,060	12,330
Insurance	-	1,307	1,307	-	1,593	1,593
Audit fees	150	1,272	1,422	102	1,272	1,374
Other professional fees	-	-	-	-	-	-
Bank interest and charges	832	-	832	774	-	774
	6,970	16,283	23,253	7,270	15,340	22,610

TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES

	56,876	141,810	198,686	56,500	142,685	199,185
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CENTRE FOR HEALTH AND WELL BEING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

7. NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR	2024	2023
This is stated after charging/(crediting)	£	£
Auditors remuneration	1,422	1,374
Depreciation	3,554	3,554
	5,976	5,928

8. SALARY COSTS AND EMOLUMENTS	2024	2023
	£	£
Total staff costs were as follows:		
Wages and salaries - key management personnel	32,097	34,022
Wages and salaries - other staff	21,840	22,371
Employer social security costs - key management personnel	4,467	4,901
Employer social security costs - other staff	1,762	1,914
HMRC Employment Allowance	(4,936)	(5,000)
	55,230	58,208

The average monthly number of employees during the year was as follows:	2024	2023
	Number	Number
	2	2

No employees had emoluments in excess of £60,000 (2023: £Nil)

Trustees' remuneration and benefits

There was no trustees' remuneration or other benefits for the year ended 31st March 2024. (2023: £Nil)

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31st March 2024. (2023: £Nil)

CENTRE FOR HEALTH AND WELL BEING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

9. TANGIBLE FIXED ASSETS

	Office Refurbishment £	Office Equipment £	Total £
COST			
As at 1st April 2023	118,488	22,678	141,166
Additions	-	-	-
Disposals	-	-	-
As at 31st March 2024	118,488	22,678	141,166
DEPRECIATION			
As at 1st April 2023	118,487	16,288	134,775
Charge for year	-	3,554	3,554
Eliminated on disposal		-	-
As at 31st March 2024	118,487	19,842	138,329
Net book value 2023	1	2,836	2,837
Net book value 2022	1	6,390	6,391

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

	2024 £	2023 £
Operating Surplus/(Deficit) for the year	(8,021)	(5,245)
Depreciation	3,554	3,554
Movement in debtors	(12,906)	11,789
Movement in creditors	78	(551)
Gain on investments	-	-
(Profit)/Loss on disposal of Fixed Assets	-	-
Investment income	-	-
Net cash inflow/(outflow) from operating activities	(17,295)	9,547

CENTRE FOR HEALTH AND WELL BEING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Debtors	12,906	-
Prepayments	-	-
	12,906	-
	12,906	-

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Social security costs and other taxes	556	(462)
Credit card account	310	1,076
Other Creditors	751	925
Accrued expenses	-	-
Deferred income	-	-
	1,617	1,539
	1,617	1,539

13. MOVEMENT IN FUNDS

	Opening Balance	Net Movement in Funds	Transfers between Funds	2024	2023
	£	£	£	£	£
Unrestricted Income Funds					
General fund	40,923	4,016	-	44,939	40,923
	40,923	4,016	-	44,939	40,923
	40,923	4,016	-	44,939	40,923
Restricted Income Funds					
Department for Communities/BRO	-	-	-	-	-
Halifax Foundation	-	-	-	-	-
Awards for All	11,690	(10,940)	-	750	11,690
The Albert Hunt Trust	4,000	(345)	-	3,655	4,000
Community Foundation Northern Ireland	6,012	(6,012)	-	-	6,012
The Edward Gostling Foundation	-	5,260	-	5,260	-
	21,702	(12,037)	-	9,665	21,702
	21,702	(12,037)	-	9,665	21,702

CENTRE FOR HEALTH AND WELL BEING
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

14. UNRESTRICTED INCOME FUNDS	2024	2023
	£	£
Balance at 1st April 2023	40,923	56,030
Incoming resources for the year	60,892	41,393
Resources expended for the year	(56,876)	(56,500)
Transfer between finds	-	-
	<hr/>	<hr/>
Balance at 31st March 2024	<u>44,939</u>	<u>40,923</u>

15. RESTRICTED INCOME FUNDS	2024	2023
	£	£
Balance at 1st April 2023	21,702	11,840
Incoming resources for the year	129,773	152,547
Resources expended for the year	(141,810)	(142,685)
Transfer between finds	-	-
	<hr/>	<hr/>
Balance at 31st March 2024	<u>9,665</u>	<u>21,702</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.