

WAVE TRAUMA CENTRE

Northern Ireland · Charity number 100204

Details

Known as	WAVE
Status	Received
Registered	2014-08-07
Register	View on the Charity Commission for Northern Ireland register

Contact

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Activities

Purposes: The purposes as stated under clause 3 in the Memorandum of Association of WAVE Trauma Centre are: The objects of the Company shall be: a) the relief of poverty, sickness and distress suffered by those members of the public in Northern Ireland who have experienced bereavement and/or trauma through or as a result of civil unrest in Northern Ireland (hereinafter called “the area of benefit”); b) the advancement of education of the community in the area of benefit in matters relating to the nature of such bereavement and/or trauma.

What the charity does: The prevention or relief of poverty, The advancement of education, The advancement of health or the saving of lives, The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity

How the charity works:

Advice/advocacy/information, Counselling/support, Cross-border/cross-community, Education/training, Relief of poverty

Who the charity helps: Adult training, Children (5-13 year olds), Mental health, Victim support, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£4,837,237	£4,636,863	£-1,874,802	88

Trustees

Name	Role	Appointed
Dennis Godfrey		
Miss Jill Gaskey		
Mr John Mcgettrick		
Mr Mark Kelly Mbe		
Mr Martin Mcanallen M.A. Dip S.W. Cqsw Dip. Rest Practi		
Mr Peter Heathwood		
Mrs Cathy Mccann		
Mrs Lynette Stevenson		
Ms Clare Martin		
Ms Marianne Moutray		
Prof Mary Hannon Fletcher		
Professor Tony Gallagher		
Rev David Clements		

WAVE TRAUMA CENTRE

Northern Ireland - Charity number 100204

Accounts

Charity registration number NIC100204

Company registration number NI039420

WAVE TRAUMA CENTRE
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

WAVE Trauma Centre
(A company limited by guarantee)

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WAVE Trauma Centre
(A company limited by guarantee)

**LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2025**

TRUSTEES	Cathy McCann, Vice Chair Marianne Moutray, Chair Mark Jackson, Secretary (resigned 29 April 2024) Rev Dr David Clements Dennis Godfrey Martin McAnallen, Treasurer Mark Kelly Peter Heathwood Prof Tony Gallagher Dr Mary Hannon-Fletcher (resigned 17 July 2025) Jill Caskey Lynne Stevenson Aoife Gormally (resigned 18 July 2025)
COMPANY REGISTERED NUMBER	NI 039420
CHARITY REGISTERED NUMBER	NIC 100204
REGISTERED OFFICE	5 Chichester Park South Belfast BT15 5DW
CHIEF EXECUTIVE OFFICER	Sandra Peake
INDEPENDENT AUDITORS	Miscampbell & Co Chartered Accountants and Statutory Auditors 6 Annadale Avenue Belfast BT7 3JH
BANKERS	Ulster Bank Limited 202-206 York Street Belfast BT15 1HY
SOLICITORS	Thompson Solicitors 39 Frances Street Newtownards BT23 7DW

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

This annual report, together with the audited financial statements, is presented by the Trustees of WAVE for the year ending the 31st of March 2025.

The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

A.Policies and objectives

WAVE Trauma Centre (known as WAVE Trauma) was initially established in 1991 to support those bereaved and injured as a result of the Troubles. WAVE's objectives are:

- 1.The relief of poverty, sickness and distress suffered by those members of the public in Northern Ireland who have experienced bereavement and/or trauma through or as a result of the civil unrest in Northern Ireland.
- 2.The advancement of education of the community in the area of benefit in matters relating to the nature of such bereavement and/or trauma.

The remit of the organisation has incorporated survivors of Historical Institutional Abuse (HIA) from 2021. Over the last two decades there has been a direct link to this area of work given the impact of trauma and loss that necessitated children to be cared for within the institutions. Since Sept 2022 this work has been extended further with services developed to support survivors of the Mother and Baby Institutions, Magdalene Laundries and Workhouse. There is ongoing work regarding the interrelated nature of both these areas of work within our substantive work on the impact of the Troubles across policy and procedural frameworks, communication and in relation to training and support.

In 2024-2025 the prime objectives for WAVE for were to continue to provide a range of high-quality therapeutic support interventions, on an individual and group basis from dedicated outreach centres and satellite projects across Northern Ireland, Ireland, Great Britain and in other areas of the world to meet the needs of victims and survivors of Northern Ireland's 'Troubles'/Conflict, survivors of Historical Institutional Abuse (HIA) and survivors of the Mother and Baby Institutions, Magdalene Laundries and Workhouses (MBMLW). The vision that shapes our annual activities is to provide evidenced based support and therapeutic services to survivors of trauma, through the provision of a trauma recovery model, underpinned by a comprehensive trauma education strategy.

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The trauma recovery model incorporated the following-

- The provision of Outreach casework throughout Northern Ireland, Ireland, Great Britain and elsewhere in response to identified need.
- The extension of counselling and psychotherapeutic services for adults, young people and children through centre delivery, and from 18 satellite projects in Northern Ireland, in addition to the acquisition of therapeutic services from accredited practitioners in Ireland, Great Britain and elsewhere as required.
- The provision of family therapy.
- The extension of a complementary therapy service for adults and young people aged from 16 years up.
- The provision of an extensive Health and Wellbeing programme focused on resilience, trauma and the body, post traumatic growth and ending social isolation.
- The provision of a specialist case management service for survivors of HIA.
- The provision of a specialist case management service for survivors of MBMLW.
- The extension of advice and welfare assistance on both a centre and outreach basis which includes the provision of a specialist service for applicants to the Troubles Permanent Disablement Payment Scheme (TPDPS).
- The continued development and enhancement of peer group support initiatives.
- The continued development of specialist group support initiatives for those injured or whose loved ones disappeared during The Troubles/Conflict.
- The development of an advocacy service to assist clients' work through legacy issues or other issues.
- The ongoing delivery of seminars, conferences and publications in order to continue to meet both the individuals' and their families' needs.

These objectives were fully met.

The objectives for trauma education were also fully met with the delivery of the following:

- The continued enhancement and delivery of accredited Trauma Education programmes at community, voluntary and statutory level from introductory to post graduate level.
- The provision of Continued Professional Development opportunities for front-line health and social care staff, allied health professional groups and key statutory and community agencies.
- The delivery of an online trauma pathway to Masters level.
- Further development of WAVE's Citizenship Education Programme focused on promoting the need for trauma informed care for those survivors of The Troubles/Conflict.
- And finally, the provision of bespoke trauma education programmes to meet organisational needs.

The team in trauma education led significant development and enhancement of new accredited Trauma Education programmes throughout 2024-2025. The first intake were recruited onto the Masters semesters with University College Cork. An increased number of bespoke trauma programmes were also developed and fully delivered to meet organisational needs, locally and internationally. Further details regarding the enhancement of trauma education are provided overleaf.

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

B. Activities for achieving objectives.

Throughout 2024-2025 there were many challenges with the demand for services outstripping resources, in some instances cases were much more complex and the context in which we were operating was impacted by respective legislative frameworks that influenced service uptake.

In relation to the Troubles, the lives of those bereaved and injured was negatively impacted by the challenges of the British Government's Legacy Act. In tandem the outworkings of referrals for the Troubles Permanent Disablement Payment Scheme placed pressure on the availability of staff and on resources with high waiting lists from those injured. The glaring omission of the lack of a process to meet the needs of the bereaved became more evident. Work in this area remains ongoing.

In respect of HIA, the year was centred on supporting clients to make applications to the Redress Board, with the need for support and therapeutic services increasing. Acknowledgement of the harm done and the need for memorialisation continued to be discussed during the period of reporting.

In relation to MBMLW the demand for services increased, set within the context of the establishment of processes to collate evidence, that will contribute towards the development of an Inquiry and Redress process.

Despite these respective legislative processes, the needs of those presenting for services were met, regardless of wherever they were living; innovative client facing online programmes were created and service provision was continually developed to meet ongoing and unmet need.

All services that are delivered by WAVE are underpinned by clear protocols, professional standards, and ethical frameworks. All front-line service providers at WAVE are accredited with the Northern Ireland's Social Care Council (NISCC) or with a respective professional body. This ensures that service provision is enshrined within clear governance and standard frameworks which are subject to internal and external audit as required.

C. Main activities undertaken to further the charity's purposes for the public benefit

A comprehensive pathway of care based on a trauma recovery model has been delivered for the benefit of those impacted by trauma throughout 2024-2025. Across all areas of WAVE's work there have been increased referrals across all ages and from across a wide geographical area from across the globe. While new referrals are predominately in Northern Ireland, increased referrals from other areas have been noted. In particular in Ireland, a new support group has been formed by the WAVE team in response to identified unmet need.

The 2024-2025 Operational Plan sets out the work undertaken by the organisation. Throughout the year a list of achievements on areas of growth or development for 2024-2025 have been published in articles, across social media platforms, in a newsletter, and in annual reporting structures which have included media and policy briefings. Volunteering and engagement in internships have been extensive across WAVE. The organisation has a dedicated volunteer group who in 2024-2025 have delivered over 8,000 voluntary hours across a diverse range of areas which represents an increase on the year before.

For 13 years WAVE has had an intern from the Eirene Student Intern Project, which is based in Germany and has been in place for 13 years. In 2024-2025 Naomi Dahne, as the Eirene Intern made an immense contribution to the work of WAVE Belfast. In addition, other students came and spent time in the organisation completing shorter pieces of work, contributing to projects and initiatives or to the overall delivery of remembrance processes within the grounds of WAVE.

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

A. Key financial performance indicators

Throughout 2024-2025 WAVE has been funded by the Victims and Survivors Service (VSS) - through the Victim Support Programme (VSP) and through additional funding provided to support the completion of applications to the Troubles Permanent Disablement Payment Scheme (TPDPS). In addition, VSS through the EU PEACEPLUS programme have funded WAVE's Health & Wellbeing, Advocacy and Trauma Education projects.

In relation to WAVE's HIA project, VSS on behalf of the Executive Office have funded therapeutic and support services for survivors of HIA. While in respect of the MBMLW contract a phased approach was adopted to get services up and running in partnership with Adopt NI.

During 2024-2025 WAVE also received funding from local authorities and agencies such as the Public Health Authority (PHA) in addition to donations from private individuals and companies to support specific restricted areas of work. The organisation remains grateful to all those who have supported the work undertaken across all centres and projects.

WAVE's reserves policy remains in place and was reviewed in 2024-2025 to ensure that it is in line with both the organisation's and the Charity Commission's guidelines. The reserves are part of prudent management and take into account Charity Commission guidance. The movement in reserves and transfers between reserves for the year are shown in the Statement of Financial Activities on page 19. The balance of unrestricted reserves was £537,348 and the balance of restricted reserves was £1,100,397 on the 31st of March 2025.

B. Review of activities

The team at WAVE have been at the forefront of delivering therapeutic and support services across the community to victims and survivors of the Troubles for over three decades. The expertise gained during this time has led the organisation to establish a new model of care based around a single casework model for survivors of HIA and MBMLW. WAVE remains the only regional cross community group serving individuals regardless of their religious, political or cultural beliefs, or the circumstances of the Troubles related incident without distinction.

Each strand of WAVE's work has faced challenges. In relation to the Troubles, the turmoil created by the British Government's Legacy legislation had a detrimental impact on the lives of many; the increased pressure regarding the TPDPS scheme for those injured has brought many individuals to WAVE and many new clients from NI and further afield, however there has been an adverse impact noted in relation to the exclusion of many of those bereaved who do not meet the qualifying criteria of proximity to the incident. This has been deeply traumatic and coupled with the legacy act has had a detrimental impact on their health and wellbeing. Despite the many ongoing challenges, which have been presented compounded by the ongoing economic uncertainty; and the impact of Covid which led to a deterioration on mental health; WAVE has continued to deliver a high standard of care, support and advocacy services to meet individuals' needs wherever they reside. The most persistent issue that has remained across the organisation as evident in 2023-2024 has been the continued pressures on service provision with demand outstripping resources.

Overall, the volume of referrals into Troubles related services actively engaged into support and therapeutic services in 2024-2025 (1111) has very slightly decreased by 0.3% since 2023-2024 (1114). However, the actual referral level received was 1386, with some individuals either not eligible or they did not engage when offered an appointment. Referral volumes remained steady throughout the year with no standout peaks.

In relation to HIA, in 2024-2025 185 new referrals were received, with 148 meeting the criteria for inclusion. While in MBMLW 108 new referrals were accepted out of 114 referrals. As above the difference noted was in respect of those who met the criteria for inclusion in this service.

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

In relation to WAVE's delivery of support and therapeutic services many challenges have existed for survivors of historical institutional abuse given the outworking of the Redress Panel, which concluded at the start of April 2025. This impacted negatively on their health and wellbeing leading to the uptake of greater advocacy and health and wellbeing services. In the MBMLW contract a firm basis of support was created and the partnership with Adopt NI enhanced as service uptake rose in response to increased awareness of the issues present for birth mothers and adult adoptees.

Despite all of the challenges being presented within such an uncertain economic and political climate, service provision grew with a notable increase in the following-

- Face to face delivery rose during the period of reporting with a greater emphasis on psychoeducation and peer group support.
- Through the acquisition of additional money from the Public Health Agency, the teams extended creative and group-based health and wellbeing services.
- A new support group was formed in the south of Ireland and a number of residentials were undertaken in WAVE By the Sea in Killough to build the network across the south and increase support provision.
- Psychoeducation became a central theme across all centres and a new and innovative Healing Journey 12–17-week pathway on a face-to-face and online basis was developed. The feedback has been immensely positive with improved health and wellbeing noted, increased awareness of processes to add coping and improved social connection.
- There was further enhancement of monitoring and evaluation systems with an increased emphasis on our health data which has a direct correlation to the enhancement of service provision.
- The team ensured the increased dissemination of testimonies and story through radio and television documentaries and publications.

There were a number of key areas of achievement in 2024-2025 that should be highlighted-

Group processes have continued to embrace the use of the outdoors whether it's through weekly horticultural groups across centres, walking groups, sea swimming or other outdoor activities. The feedback has been overwhelmingly positive, with a further extension of these programmes in 2025-2026.

While group programmes are immensely beneficial a central pressure exists on one-to-one services. In relation to the bereaved, the Legacy Act has continued to have a devastating impact on the lives of particularly the bereaved. The challenges that have emerged have been evident in increased referrals to WAVE.

If anything, Silent Testimony stands as the most powerful and profound reflection of the grief and pain experienced by those who have been bereaved. In April 2024 the exhibition of 18 paintings opened in the National Portrait Gallery in London. In October 2024 a number of the sitters visited the gallery and contributed to a series of talks on the importance of the exhibition in relation to highlighting the impact of the legacy of the past today. Silent Testimony remains a poignant and effective voice to the ongoing impact of bereavement today.

Throughout the year we lost many clients who sadly passed away. We held ongoing remembrance to those who recently died in addition to those who were faced with significant anniversaries. The Day of Reflection drew the largest audience with 300 individuals attending, while the Tree of Lights in WAVE Belfast once again was a poignant night for many when those bereaved and injured shared poetry, music and reflections.

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

For those injured the Troubles Permanent Disablement Payment Scheme – TPDPS has continued to prove challenging. For those who receive TPDPS the financial package can be lifesaving. There has been a further increase in workload for the Welfare Team in 2024-2025, in relation to TPDPS. While there have been many frustrations, it has been positive to see awards being made to clients. At the close of business on 31st March 2025, a further 773 TPDPS applications have been submitted, with a further 165 on our waiting list. Whilst applications have increased, awards have still to be realized at the level anticipated. It has been a complex process, with the outcomes at times appearing slow. In all, 136 successful awards were made during the reporting period. While progress on pension delivery has not been as expeditious as we would like due to the complexity of many applications, the WAVE team are satisfied that the process is working and the outcomings are positive for those with permanent injuries. The application and assessment process has been a lot less straight forward than anticipated, resulting in a large volume of post-submission work with clients and an increasing number of appeals. This has compounded waiting times for those making an application. For many clients, we are seeing waits of up to three to four years for a determination, with support and guidance being required throughout this journey from across the TPDPS team.

The strategy of engaging with mainstream and social media on core issues when there was something substantive to say and to be able to respond quickly and authoritatively to issues as they arose, continued to work effectively throughout 2024-2025.

The ongoing challenges of the legacy legislation continued to be prominent throughout 2024-2025. We responded proactively regarding the issues being presented undertaking extensive press releases and briefings. We remain indebted to the work undertaken by Dennis Godfrey a Board Member, who led much of this work throughout the year.

The organisation has continued to have a presence on social media during the period of reporting. We added the social media platform Bluesky in our circulation processes in November 2024. On X (previously Twitter) there were 319 posts with 178.8k impressions. This led to 10.7k engagements. Facebook engagement was up on the previous year. There were 33.7k content interactions (up 429.1%). 109.3k visits (363.4% increase) with 855 new followers – representing an increase of 37.9%. In all 545 posts were undertaken. Instagram reach increased by 988% to 2.4k reaches. There were 987 visits representing a 348.6% increase. The website has also generated greater following with further work and enhancement needed over the forthcoming financial year. 31,000 individuals have visited the website during 2024 to 2025. A new website is forthcoming in the next year.

During 2024-2025 there were a number of searches to locate the bodies of the disappeared. In 2024, a search was concluded in Bragan bog County Monaghan without success for Columba McVeigh, who was 19 years of age and was abducted on Halloween night in 1975. This was immensely painful for the family involved. A search began for Robert Niarac in August 2024 in County Louth without success. In November 2024 a grave was exhumed in Annyalla in the hope of locating Joe Lynskey. Sadly, this and a subsequent process proved unsuccessful. As the year ended a new search was held in abeyance in Bragan due to environmental issues.

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Despite the lack of success, our resolve to continue to highlight the issue of the disappeared continued. In June 2024 and in October 2024 Dympna Kerr, sister of Columba McVeigh, and Dr Sandra Peake presented at two major conferences on the issue. A host of meetings with key political leaders was held throughout the year in addition to the annual events such as the Disappeared Mass in St Patrick's Cathedral, Armagh; International Disappeared Day on the 30th of August 2024 with the lighting of beacons of light at the US Consulate; and All Souls Day on the 2nd of November 2024 at Stormont buildings, Belfast. All of these events were well supported by the families. Proactive media attention was concentrated on the areas relating to the disappearance. There was a documentary on TG4, the Irish Language television channel which provided a new focus on the searches. During this period the families continued to engage with the Independent Commission for the Location of Victims' Remains (ICLVR). They marked the retirement of Jon Hill and Bert Deane, two of the ICLVR Investigators with sadness at the end of March 2025. There was sadness also when we lost two very active group members. Patricia Gearon (Peter Wilson's sister) in April 2024 and Molly Carr (Seamus Riddy's sister) passed away in July 2024.

WAVE have also continued to engage with senior politicians from the local Assembly, Westminster and the Dail. Our CEO presented in evidence sessions in Westminster to the NI Affairs Committee, at events with the Tánaiste and Taoiseach in the Dail in Dublin and at the United Nations. She also spoke at a major Peace conference in American University in November 2024. Influencing also continued in written form. WAVE's team responded to relevant consultations and garnered the views of individuals affected by the focus of the area under review in each of our responses.

The remit and work of WAVE is extensive. This only gives a brief snapshot of all that is achieved. The breadth and depth of the work is only possible because of such a dedicated management board, staff, contractual and volunteer team. We are indebted to everyone who engages with us and supports us in our work. Despite all of the challenges presented during 2024-2025 and the ramifications and out workings of such a heavy workload, the achievements above demonstrate that it has been a very positive year. We received immense support from our Patrons in relation to Legacy, the issue of the Disappeared and in specific projects. While applications for the injured pension are now underway, we need the continued assistance of our Patrons now more than ever as we face the challenges associated with the outworking's of the British Governments Legacy Bill, the creation of the Independent Commission for Reconciliation and Information Recovery (ICRIR) and the need for a special bereavement support payment that recognises the bereaved. However, the year was also tinged with sadness as our esteemed colleague Gordon Buchanan, the Director of Operations passed away in July 2024. He had been a dedicated staff member for 18 years and throughout his time had worked solidly to deliver a consistent level of service throughout WAVE, ensuring that every aspect of service was trauma informed and victim and survivor focused.

All of this presents a significant challenge for 2025-2026.

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Client Support

Client support was extensive throughout 2024-2025. 1,386 new referrals were received across the organisation with 1,111 accepted directly into services, while 275 did not meet the criteria for services or did not respond post referral. This represented a slight decrease of 0.3 % against 2023-2024 levels, indicating a stable performance from year to year. However, as noted in last year's report the complexity of referrals has increased, leading the organisation to reassess the process for case management and the necessity for the prioritisation of services. Self-referrals substantially increased while referrals from statutory providers were reduced given the outworking's of restrictions to key statutory services such as GP's. The largest concentration of new referrals remains centralised in Belfast (31%), followed by Derry City & Strabane (10%), and Antrim & Newtownabbey (9%).

There has been an increase in referrals from Mid Ulster (increased by 38% which has accounted for 7% of all referrals received), Armagh, Banbridge and Craigavon (increased by 26% accounting for 8% of all referrals received) and Derry City & Strabane Council areas (also increased by 10% accounting for 10% of overall referrals received).

Analysis of referral data shows that self-referrals continue to be the primary pathway for clients accessing services, accounting for 68% of all referrals. While this represents a slight decrease of 4% compared to the previous year (2023-2024), self-referral remains the most consistent source year on year. The top three referral sources for 2024-2025 were:

- Self-referral (68%)
- Family member who is a WAVE client (12%)
- GP referrals (7%)

Additionally, referrals from other victim groups and from Victim Support Services (VSS) showed an upward trend. GP referrals increased by 19% this year accounting for 7% of all referrals received. In addition, GP's may refer directly to the Regional Trauma Service (RTN) who in turn refer to WAVE leading to higher levels of referrals.

Referral demographics based on client location were reviewed for the 2024-2025 period. While overall numbers remain stable, referrals from the Republic of Ireland, Scotland, England and other international locations increased, now accounting for 7% of total referrals received. Services are tailored to provide assistance wherever individuals are living. Referrals have also increased due to the outworking's of Operation Kenova into the activities of an alleged agent called 'Stakeknife', and Operation Denton which has focused on the Glenanne gang. This work has led to an innovative service delivery model being created both face-to-face and online to meet client need.

WAVE's core frontline service regardless of where individuals reside is Outreach casework for those impacted by the Troubles/ Conflict. This service remains central to WAVE's model of psychosocial care. In excess of 7,040 case work visits were undertaken to 2,245 individuals during 2024-2025. This represents a 6% decrease from the 2023-2024 fiscal year, with a 3% decrease in individual clients.

The number of visits intersected with online and telephone contact. This blended approach has continued to offer greater accessibility, reducing feelings of isolation and loneliness and providing ongoing trauma support to individuals wherever they are based.

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

It is of note that during 2024–2025 period, that while individual support decreased slightly, group engagement increased regionally. Although the number of individuals involved in group work fell by 7% to 467, the delivery of peer group and personal development workshops rose by 6%, with 56 sessions conducted. The frequency of these sessions also improved, with 240 scheduled dates versus 210 in the previous year. The range of trauma recovery focused activities also increased.

Across all aspects of service monitoring and evaluation in ensuring the organisation meets the needs of the clients that we serve is continually kept under review. This included reviewing the levels of service uptake and the demographic profile of new referrals.

In 2024-2025 it is of note that WAVE received referrals from across Northern Ireland, covering each county, with fairly equal representation across community and religious backgrounds. New referrals were also received from Ireland, Great Britain, Europe and elsewhere as outlined above. Of the 1,111 new referrals accepted, the age range of referrals was from 4 to 93 years of age, with 58% male and 42% female noted. The breakdown of male versus female chime with the patterns for the preceding eight years in which referrals from males has outnumbered female with the first increase noted in the analysis for the 2016-2017 financial period. This trend has continued unabated. An increase in men coming forward for support and therapeutic services is a really positive development and goes against the perceived norm of men being harder to engage.

In order to meet the needs of all presenting for care, WAVE has increased the type and variety of programmes on offer, all programmes are focused on a trauma recovery model. The need for a return to specialist youth work continues to be an area under review. During the year we engaged with family therapists who have created an invaluable service. The need for family therapy has grown as the issues regarding legacy have become more prevalent. In total 16 sessions were delivered to four families. Family therapy is a welcome addition given the resulting impact of trauma on family life and the complexities on family dynamics of an individual's own unique response to trauma.

WAVE's therapeutic services continue to be under increased pressure. 9,089 sessions of counselling were delivered to 885 individuals, which is a slight increase of 0.4% on counselling sessions delivered in 2023-2024. The additional counselling sessions are specifically related to the rising referrals from those injured and the impact of legacy. We have continued to increase our team of sessional counsellors during the year and expanded the sites from which we run counselling, in order to meet increasing demand. However, waiting lists remain too long, this continues to be a priority area that requires greater resources. The team have been working on a series of initiatives to reduce waiting time and to look creatively at how psychoeducation resources may mitigate against long waiting times.

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

WAVE's work forms part of the Regional Trauma Network. During the period of reporting, the Regional Trauma Network continued taking and making referrals between statutory and community partners. It took some time to get protocols and referral mechanisms established, WAVE clients had 108 assessment sessions (148 sessions total) carried out with 41 clients. The numbers referred for Statutory Mental Health services in all five trust areas in NI from the Regional Trauma Network continues to increase (43 referrals sent out in 2024-2025, increase of 16%). The volume of assessments has increased by 72% from the 2023-2024 fiscal year, accompanied by a 17% rise in the number of clients. This service is a vital partnership to provide seamless pathways of referral between statutory and community services for survivors of the NI conflict.

In relation to complementary therapy a total of 5,288 complementary therapy sessions were delivered to 1,174 individuals, marking a 13% increase compared to the previous year. Evaluation findings highlighted significant improvements in client wellbeing (source: Complementary Therapy Evaluation).

Client feedback was overwhelmingly positive:

- 97% rated the service as excellent (Remaining 3% is for Good)
- 98% reported feeling more positive about their future following therapy

Evaluations have consistently demonstrated that the complementary therapy service provided support to individuals experiencing a variety of symptoms, with the majority of clients reporting issues related to stress, anxiety, problems with sleep and pain. It is of note that a higher percentage of women (54%) engaged with this service compared to men (46%). 83% of all those engaged were aged 45+. This increase was mainly due to the appointment of gaining an additional team of contractual therapists. Clients have reported many benefits including: improvements in physical activity, wellbeing, sleep, and a reduction in symptoms which was noted as significant.

Over the past eight years, WAVE has had a team of dedicated Health and Well-Being Caseworkers. During this reporting period, caseworkers from across WAVE completed 5,563 case visits, reflecting a 18% increase, to 918 individual clients, a 2% decrease, across Northern Ireland and cross-border. These visits involved conducting individual needs consultations and securing financial support for materials, equipment, or resources that enhance individuals' health and wellbeing. Often these are life changing such as specially adapted wheelchairs; prosthetics; or tailored therapeutic and wellbeing services delivered on a home basis such as physiotherapy. There are many examples across casework each month.

A further outcome arising from the health and wellbeing of clients has been the delivery of psychoeducation courses such as trauma and the body courses across the centres. A new Healing Journeys pathway has operated across all of the centres. The feedback from these programmes has been amazing. In addition, other health and wellbeing group programmes have supplemented these courses such as walking, yoga, armchair aerobics, and mindfulness. Improvements in physical activity, wellbeing, sleep, and a reduction in symptoms were noted as significant. Client satisfaction has been extremely positive, rated in excess of 95%.

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Inevitably welfare related issues have continued to impact upon clients. To meet the needs of the client groups across WAVE, WAVE's welfare service has also expanded during 2024 to 2025, with a further seven workers bringing the team to sixteen. Despite the increased staff team, WAVE's Advice and Welfare services have experienced an unprecedented demand regionally for specialist services. They had 3,691 contacts with 572 clients and undertook 38 appeals. It is anticipated that representation at appeals will form a significant part of our work going forward. The impact of the welfare team's work can be graphically reflected in relation to the income maximisation they achieved for clients in 2024-2025 of £1,037,146.74. This figure is based on income maximisation; lump sum payments, backdated benefits, and appeals calculated over a 52-week period only, although the maximised client income will often exceed this period.

Over the period of reporting four new Welfare workers, focused on the TPDPs programme, were recruited to the welfare team. Across the team 18,821 (20,190 in 2023-2024) contacts were made with 2,547 (2,173 in 2023-2024) individuals during this period of reporting. The team recouped £5,759,269.85 in TPDPs awards within this financial year. On the 31st of March 2025 there were 165 individuals on our waiting list. Bolstering the welfare team remains a key priority for WAVE in 2025-2026. The deadline for backdating (10 years' payment) was set for 31st August 2024 and while this deadline has been extended by the Secretary of State, it only became actioned in August 2024. Our commitment is to ensure that all clients on our waiting list can have their applications submitted in an expeditious way with increased awareness particularly across GB for those who are unaware that the programme exists.

In summary the targets for support services for outreach case work, health and wellbeing, counselling, peer group support and welfare services for victims and survivors of the Troubles were fully met and in the main exceeded the targets set across all work plans for 2024-2025.

The WAVE team, through a dedicated staff team allocated to these projects delivered the HIA Contract and the MBMLW Contract as outlined below.

Historical Institutional Abuse (HIA)

The HIA Casework model of service delivery established in 2020 to meet the specific needs of the client group has continued to operate during this period of reporting with the team provided 1,836 sessions of counselling to 174 individuals and 396 sessions of complementary therapy to 68 individuals.

526 individuals who received 5,332 sessions of casework support. 186 new referrals were received into the project of which 148 were accepted, with five awaiting referrals at year end. During the year a rapid increase in referrals was noted as there was a Northern Ireland wide information campaign which brought new individuals forward for support which culminated in the Historical Abuse Inquiry - Redress Board Redress scheme, with the process closing at the beginning of April 2025.

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

In addition to one-to-one casework, our staff have provided support to a number of individuals in preparing their Statement of Lived Experience (754 sessions were delivered to 149 clients [SLE consultations also provided support for an additional 47 clients over 101 sessions] for the Historical Abuse Inquiry - Redress Board. The deadline for submitting applications to the Redress Board closes on 1st April 2025. We continue to support HIA survivor groups and individual survivors through group work as well as organising residential for established survivor groups and for clients who are not affiliated with any survivor groups. (98 clients benefited from these programmes).

In relation to the CORE evaluation system of our counselling service for HIA clients, 20% of clients achieved clinical change and 40% achieved reliable change. Feedback has been excellent, and increased understanding of the impact of trauma on the client as reflected.

Mother and Baby Institutions, Magdalene Laundries and Workhouses (MBMLW)

A total of 106 referrals were received during the year, reflecting an 83% increase compared to 2023-2024. This growth has shown a steady upward trend since December 2024. 199 individuals accessed the MBMLW services during 2024-2025; with 459 counselling sessions delivered to 48 individuals; 230 complementary therapy sessions to 46 individuals; and 160 welfare contacts to 23 individuals was undertaken.

Group residential and group work for a number of groups who support survivors of MBMLW was also undertaken with 131 clients benefitting from the programmes offered. This represented a 60% increase compared to the previous year. These programmes were delivered across over 74 different dates, encompassing more than 27 distinct group types.

Given the client group and the nuances associated with how they have been poorly treated in the past, the workload is significant and growing exponentially. Building strong relationships with individual clients, developing a strong project, and providing services to clients is sensitive and intense work. Clients have suffered high levels of trauma and require significant support; therefore, we have significantly added to our staff team to adequately meet the needs of our clients. Clients accessing counselling in this project show clinical change at 32% and reliable change at 43%.

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Trauma Education Pathway

Trauma Education in 2024-2025 has experienced a significant level of growth. The targets set for the year were exceeded and programme delivery remained strong throughout the period of reporting.

A. Open Learning, School of Social Sciences, Education and Social Work and Trauma Workshop delivery

During 2024-2025 short courses and workshops continued to be a key feature of trauma education. 153 students successfully completed 13 short courses during the year. These are accredited through Open Learning, within the School of Education, Queen's University. Workshops with the necessary Continuing Professional Development (CPD) hours continue to be a popular choice for students. A key area of growth continued to be the psychoeducation programmes with WAVE client groups. New workshops continued to be delivered across the centres. The success and feedback of the Trauma & Body course for clients have led the team to deliver many more psychoeducation programmes for the client groups across all three contracts.

B. BSc Hons Psychological Trauma Studies

The Degree programme continued during 2024-2025 as the fourth-year students entered their final year with a focus on their dissertation and with the 2023 student cohort completing year two of the programme.

C. Masters in Trauma Studies

The Postgraduate programme with University College Cork (UCC) also continued to develop. A major achievement in 2024-2025 was moving the Postgraduate Certificate and Diploma to a Masters in Trauma Studies pathway. The first student group commenced the Masters year in September 2024 and completed post year end.

D. Professional Development- Citizenship Education

2024- 2025 has been a very busy year for Citizen Education with 36 engagements with the public and a total of 2010 students including 5 international groups.

This year has seen amazing growth in Citizen Education, both in numbers through new recruits who were recruited in March 2025 joining the established team, and in the confidence to get involved in more challenging things. For example, our Citizen Educators (CEs) have been involved with Human Resources heavily this year – slotting into the role as assessors, whilst talking about their own story. All of the sessions with HR, have been authentic where the Citizen Educators have been speaking about themselves and their own issues. They have absolutely revelled in this. One of the ripple effects of this is how those CEs have become more embedded in the fabric of the organisation now, as they see the difficulties involved with recruitment and the pressure to get it right.

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The second way the team have grown is by recruiting and training 20 new Citizen Educators in March to join an experienced team of educators. This is always a very intensive period when clients are recommended by Health and Wellbeing staff and then trained and supported by the education team. They are then gently inducted into the work, firstly by sitting in and observing sessions and then by trying one themselves. Witnessing the huge turnaround in some people because of the validation they feel from the students is so life affirming. The second half of the financial year has been about trying to get each of the new recruits to get at least one session under their belts, so whilst its slow, it is very rewarding.

Amongst our other work the Citizen Educators worked with significant staff teams this year. The team worked with the Omagh Bomb Inquiry staff team throughout the year. All the barristers, lawyers, admin and researchers went through some trauma training culminating in two Citizen Educators working with them to let them see the impact of how being heard and recognised has a direct link on individual's recovery and growth. This was a hugely powerful piece of work, just before the Inquiry began, so it was critical timewise to have them best prepped for what they were about to hear during the Inquiry.

Citizen Education in social work, whilst a mandatory requirement under the Northern Ireland Social Care Council (NISCC) guidance, has continued to grow steadily. We have two completely distinct social work teams simultaneously delivering in the two separate universities. We have 10 trained Citizen Educators from the Northwest who work in Ulster University at Magee up to six times a year and 14 Citizen Educators who are prepared and trained for Queens for three sessions per year. One of the Northwest team has talked about growing up in the City and always seeing the university students in his town and yet because of what happened him, he had never set foot inside Magee, he was too busy surviving. The absolute joy he feels now walking across the campus, in his city, and students knowing him, saying hello to him, staff remembering him from his previous inputs; he just can't find the words to describe what that alone means to him. Our Citizen Educators last year worked with over 280 social work students with three interventions per student, this has an enormous impact when considering the number of freshly qualified social workers going on to the front line each year possessing an understanding of trauma and its manifestations as part of their professional tool kit.

E. Bespoke Workshops

Bespoke one and two-day trauma workshops remain a frequent request from the community, voluntary and statutory organisations. We continue to deliver to CAPITA, Justice NI, regarding the TPDPS scheme and HIA, in addition to many other providers. In June 2024 we welcomed American University back to NI again with a further practicum. This was an important area of work.

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Advocacy and Campaigning:

The British Government's Legacy Act has continued to be one of the most challenging processes to affect victims and survivors since the early release of prisoners at the time of the Good Friday Agreement. The need for advocacy has been all the greater during this period of reporting. Supporting victims and survivors to have a voice either through direct engagement in advocacy services, oral history or in written publications remains an important aspect of WAVE's work in 2024-2025.

From April 2024 to March 2025, 103 clients received support from the Advocacy Support Workers, with a total of 377 contacts made. There was a decrease in the level of contacts made as WAVE Belfast were without advocacy support during the final six months of the financial year. Advocacy support is essential and whilst the focus has been on one-to-one work, group advocacy processes have also worked well with the Injured Support Group and Families of the Disappeared. Given the presenting issues, the advocacy team and others have produced policy papers, have engaged in presentations at a series of conferences or in articles and podcasts. Representation at a Government level and with key stakeholders has been a constant feature in 2024-2025 given the adverse impact on the lives of victims and survivors.

Throughout 2024-2025 advocacy support with families engaging with the Police Ombudsman, PSNI Legacy Investigation Branch, Court Service or with specialised family advisory processes such as Operation Kenova, Operation Denton or with the Independent Commission for the Location of Victims' Remains (ICLVR) have continued. We remain firmly of the view that Operation Kenova offers the best opportunity to investigate to criminal justice standards Troubles related deaths. The launch of the interim report of Operation Kenova prior to the 2024-2025 year commencing was an important milestone for many of the families. However, during the year the final report was pending and this caused some unsettlement. The support offered therefore by the investigative and family liaison teams linked to Operation Kenova or Operation Denton has vital.

The period of reporting has been a challenging period for many families. The impact of the poisonous British Government Legacy Bill has continued to have a very detrimental impact on the emotional and physical wellbeing of many of those bereaved. The referral rates have remained high and the complexity of need all the greater. This has caused us to adapt work processes and to look more carefully at the parameters for referrals.

Throughout the year WAVE's staff and contractual team are to be commended for their work in developing new initiatives to meet individual need and continued to serve our constituency with empathy and professionalism through a trauma informed process. They have also adapted services to meet the needs of those who are living across the world with therapeutic delivery offered outside normal working hours to meet clients' needs. Equally, the team working with survivors of Historical Institutional Abuse or with Mother and Baby Institutions, Magdalene Laundries and Workhouses have created survivor centred services to meet the diverse needs of these client groups. Given all these contracts there is increased pressure on waiting lists, which have had to be carefully managed. We remain committed to ensuring that service provision is underpinned by strong policies and procedures which are continually under review and by the delivery of accredited Trauma Education professional development programmes to ensure the team are updated and skilled appropriately to undertake the work required.

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

C. Investment policy and performance

The charity holds a portfolio of shares which are managed by Evelyn Group. During the year the shares made a small loss of £1,185.

Financial review

A. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

B. Financial risk management objectives and policies

The Management Board of WAVE are committed to establishing, maintaining and applying all necessary good practice measures to ensure that their duty of care to the management of the finances of the organisation is fulfilled.

WAVE receives funding and donations from Local Authorities, private individuals and commercial organisations and continues to meet the objectives set by funders and reports on the progress of its works in tailored reports.

WAVE has a reserves policy which is in line with both WAVE's and Charity Commission guidelines. The reserves are part of prudent management and take into account Charity Commission guidance.

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

A. Constitution

WAVE Trauma Centre, known as WAVE, is a registered charity with the Northern Ireland's Charity Commission and a Company Limited by guarantee governed by its Articles and Memorandum of Association originally agreed in 2001. Prior to this WAVE was an unincorporated body established in 1991 to support women bereaved as a result of the Troubles. The organisation was called 'Widows against Violence Empowered' became known by the acronym WAVE and was formally constituted as such in 1995. WAVE has grown and developed, now serving the needs of individuals and families, adults, young people and children directly affected by The Troubles. The philosophy and ethos of WAVE is one of inclusiveness. The organisation works with anyone affected by The Troubles regardless of their religious, political or cultural belief.

WAVE operates from six dedicated outreach centres in Belfast, Armagh, Omagh, Ballymoney, Derry Londonderry and Killough in addition to 18 satellite projects, which provide support and therapeutic services on a regional basis across Northern Ireland, the border areas of the Republic of Ireland, Great Britain and Internationally as required. WAVE sources support for those who present for services outside Northern Ireland with local accredited service providers.

B. Method of appointment or election of Trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

C. Policies adopted for the induction and training of Trustees

Training for the Management Board is organised on a regular basis particularly in areas regarding employment law, including recruitment and selection; corporate governance, charity regulation, equality legislation and relevant company's legislation. All new Trustees received a formal induction into WAVE and the formal legal responsibilities that come with trusteeship. This is supplemented with more specialised training as outlined above.

An annual strategic planning event which brings together Trustees and senior staff is due to be held to review the organisation's strategic goals and orientation and to agree an operational plan to meet the strategic objectives set. The Chair of the Board will commence an appraisal process of each member of the Board during the year. A register of gifts and interests is also compiled and reviewed each year.

D. Organisational structure and decision making

A Board of Trustees, who act as Directors of the Company, comprising a Chair and nominated members govern WAVE. The Management Board may also co-opt other members to the Board in accordance with the Articles and Memorandum of Association. At the start of the 2024 financial year WAVE's Management Board had 13 Board members. Board members contribute to subgroups - new Management Board and staff subgroups were agreed, with terms of reference and these have been operational throughout the year.

The Board of Trustees meet a minimum of seven times a year. The Chair and Vice-Chair, Treasurer and Company Secretary are elected from the existing Trustees at the Annual General Meeting. To assist the Board in its work a number of existing and new subgroups have been developed in addition to those already in place, namely, Human Resources and Finance (which includes Audit and Risk); Sustainability Development and Communication; Research Policy Development and IT; Community and Political Engagement; Trauma Education; and Contract Review (for the Victims and Survivors Service (VSS), Historical Institutional Abuse (HIA) and Mother & Baby Institutions, Magdalene Laundries and Workhouses (MBMLW) contracts). All subgroups are chaired by members of the Management Board with Board members and staff in attendance. A Chief Executive Officer manages the day-to-day management of WAVE with authority delegated by the Board of Trustees and reports back to the Board.

WAVE has long and extensive experience of partnering with organisations to help improve services for victims and survivors of The Troubles or to enhance the skills and knowledge of practitioners in the field through accredited Trauma Education programmes. WAVE works with many voluntary and statutory organisations across Northern Ireland, the Republic of Ireland and Great Britain.

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

In education, WAVE works closely with Queen's University and Ulster University and in particular the Schools of Nursing and Midwifery at QUB; Social Work and Education at QUB and UU; Medicine at QUB delivering specialist Trauma Education programmes to student nurses, social work and medical students.

In relation to the post graduate WAVE has worked closely with University College Cork, with the School of Sociology and Criminology to develop the Post graduate pathway in Trauma Studies which is now a Master in Trauma Studies programme. WAVE works with a wide range of statutory and voluntary organisations regionally and internationally with organisations such as the International Committee for the Red Cross (ICRC), International Victim of Terrorism Networks and the German based Eirene organisation. All networks and opportunities are reviewed to ensure they are of value to the organisation and in particular the client base the organisation serves.

WAVE has a risk register and business continuity planning including a reserves policy which are updated annually.

E. Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

F. Principal activities

WAVE is a registered charity with the Northern Ireland's Charity Commission and a Company Limited by guarantee governed by its Articles and Memorandum of Association originally agreed in 2001. Prior to this WAVE was an unincorporated body established in 1991 to support women bereaved as a result of the Troubles. The organisation which was called 'Widows against Violence Empowered' became known by the acronym WAVE and was formally constituted as such in 1995. WAVE has grown and developed now serving the needs of individuals and families, adults, young people and children directly affected by the Troubles. The philosophy and ethos of WAVE is one of inclusiveness. The organisation works with anyone affected by the Troubles regardless of their religious, political or cultural belief.

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The remit of the organisation has however incorporated survivors of Historical Institutional Abuse (HIA) from 2021. Over the last two decades there has been a direct link to this area of work given the impact of trauma and loss that necessitated children to be cared for within the institutions. Since Sept 2022 this work has been extended further with services developed to support survivors of the Mother and Baby Institutions, Magdalene Laundries and Workhouse. There is ongoing work regarding the interrelated nature of both these areas of work within our substantive work on the impact of the Troubles across policy and procedural frameworks, communication and in relation to training and support.

WAVE continues to have a unique role in relation to promoting specialist Trauma Education. The organisation provides a comprehensive introductory to advanced suite of accredited Trauma Education programmes across the community; from introductory short courses delivered through the School of Education; and a BSc Hons in Psychological Trauma both delivered in partnership with Queen's University, Belfast and a Masters in Trauma Studies pathway accredited by University College Cork. In addition, professional development Trauma Education programmes with a variety of institutions and professional healthcare providers are extensively delivered with positive reviews.

Plans for future periods

A. Future developments

The voluntary sector and in particular, the victims and survivors' sector are in a period of financial uncertainty in line with a suggestion of significant public expenditure savings being required from within the Northern Ireland budget. The uncertainty of Brexit has added substantially to these fears both in relation to budgetary cuts and the reduction in any EU monies allocated under the Peace and Reconciliation Programme.

WAVE intends to continue to build on its effective relationships with funding bodies and to continue to demonstrate through service delivery that it provides value for money and significant impact which is worthy of continuing funding. The organisation will continue to promote the outcomes and impact of its work alongside the outputs. We recognise the funding environment is becoming more stringent and resources are reduced. WAVE will work to ensure that services are provided at maximum level to meet the needs of those directly affected by the Troubles, survivors of HIA and survivors from the MBMLW.

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Disclosure of information to auditors

Each of the persons who are trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

This report was approved by the trustees, on 26 September 2025 and signed on their behalf by:

Marianne Moutray
(Trustee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WAVE TRAUMA CENTRE

Opinion

We have audited the financial statements of Wave Trauma Centre (the 'charitable company') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including 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 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the 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 financial statements* section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements 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

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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 contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WAVE TRAUMA CENTRE (CONTINUED)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within 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:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees responsibilities, the trustees, who are also the directors of the company 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 trustees 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 company'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 charitable 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. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the Company and management. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- obtained an understanding of the legal and regulatory frameworks that are applicable to the Company and determined that the most significant are those that relate to the reporting framework (FRS 102 and the Companies Act 2006) and the relevant tax compliance regulation in the United Kingdom;
- understood how the Company is complying with those frameworks by making enquiries of management to understand how the Company maintains and communicates its policies and procedures in these areas;
- assessed the vulnerability of the Company's financial statements to material misstatement, including how fraud might occur by considering the risk of management override and by assuming revenue recognition to be a fraud risk; and
- based on this understanding our audit procedures were designed to identify non-compliance with such laws and regulations.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WAVE TRAUMA CENTRE (CONTINUED)

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by;

- Identification of related parties;
- Making enquiries of management regarding where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- Considering the internal controls in place within the company to mitigate the risk of fraud and non-compliance with laws and regulations;

To address the risk of fraud, override of controls and non-compliance with laws and regulations, we performed analytical procedures to identify any unusual or unexpected related party relationships, tested journal entries to identify unusual transactions, investigated any significant or unusual transactions and assessed whether judgements and assumptions made in determining the accounting estimates were suggestive of potential bias.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Jonathan R Bethel (Senior Statutory Auditor)

For and on behalf of Miscampbell & Co, Statutory Auditor

Chartered Accountants

6 Annadale Avenue

Belfast

BT7 3JH

26 September 2025

WAVE Trauma Centre
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025**

		Restricted Funds 2025 £	Unrestricted Funds 2025 £	Total Funds 2025 £	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £
Income From:							
Donations & Legacies	3	-	41,884	41,884	35,000	41,393	76,393
Charitable Activities	4	4,749,431	-	4,749,431	4,120,777	-	4,120,777
Other Trading Activities	5	-	40,760	40,760	-	17,438	17,438
Investments	6	-	5,162	5,162	-	3,849	3,849
Total Income		<u>4,749,431</u>	<u>87,806</u>	<u>4,837,237</u>	<u>4,155,777</u>	<u>62,680</u>	<u>4,218,457</u>
Expenditure On:							
Raising Funds	7	25,629	56,103	81,732	4,706	16,761	21,467
Charitable Activities	8	4,543,237	11,894	4,555,131	4,105,605	16,566	4,122,171
Total Expenditure		<u>4,568,866</u>	<u>67,997</u>	<u>4,636,863</u>	<u>4,110,311</u>	<u>33,327</u>	<u>4,143,638</u>
Net Income Before Net Gains/(Losses) on Investments		180,565	19,809	200,374	45,466	29,353	74,819
Net Gains/(Losses) on Investments		-	(1,185)	(1,185)	-	593	593
Net Movement in Funds		<u>180,565</u>	<u>18,624</u>	<u>199,189</u>	<u>45,466</u>	<u>29,946</u>	<u>75,412</u>
Reconciliation of Funds:							
Total Funds Brought Forward		919,832	518,724	1,438,556	874,366	488,778	1,363,144
Net Movement in Funds		180,565	18,624	199,189	45,466	29,946	75,412
Total Funds Carried Forward		<u>1,100,397</u>	<u>537,348</u>	<u>1,637,745</u>	<u>919,832</u>	<u>518,724</u>	<u>1,438,556</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 29 to 47 form part of these financial statements.

WAVE Trauma Centre
(A company limited by guarantee)

Balance Sheet as at 31 March 2025

	Note	2025		2024	
		£	£	£	£
Fixed Assets					
Intangible Assets	13		-		2,108
Tangible Assets	14		1,499,940		626,206
Investments	15		68,899		70,083
			<u>1,568,839</u>		<u>698,397</u>
Current Assets					
Debtors	16	425,620		253,740	
Cash at Bank and in Hand		<u>1,518,088</u>		<u>789,513</u>	
		1,943,708		1,043,253	
Creditors:Amounts Falling Due Within One Year	17	<u>(1,453,119)</u>		<u>(303,094)</u>	
Net Current Assets/(Liabilities)			<u>490,589</u>		<u>740,159</u>
Total Assets Less Current Liabilities			2,059,428		1,438,556
Creditors:Amounts Falling Due After One Year	19		(421,683)		-
Total Net Assets			<u><u>1,637,745</u></u>		<u><u>1,438,556</u></u>
Charity Funds					
Restricted Funds	20		1,100,397		919,832
Unrestricted Funds	20		537,348		518,724
Total Funds			<u><u>1,637,745</u></u>		<u><u>1,438,556</u></u>

The financial statements were approved by the trustees on 26 September 2025 and signed on their behalf by:



Martin McAnallen

Trustee

Company Registration Number NI039420

WAVE Trauma Centre
(A company limited by guarantee)

Statement of Cash Flows for the Year Ended 31 March 2025

	2025	2024
	£	£
Cash Flows from Operating Activities		
Net Cash Used in Operating Activities	<u>728,575</u>	<u>247,366</u>
Cash Flows from Investing Activities		
Net Cash Provided by Investing Activities	<u>-</u>	<u>-</u>
Cash Flows from Financing Activities		
Net Cash Provided by Financing Activities	<u>-</u>	<u>-</u>
Change in Cash and Cash Equivalents in the Year	728,575	247,366
Cash and Cash Equivalents at the Beginning of the Year	789,513	542,147
Cash and Cash Equivalents at the End of the Year	<u><u>1,518,088</u></u>	<u><u>789,513</u></u>

The notes on pages 29 to 47 form part of these financial statements.

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting Policies

General Information

WAVE Trauma Centre is a company limited by guarantee. The company is incorporated in Northern Ireland and has the company number NI039420. The registered office address and principal place of business is 5 Chichester Park South, Belfast, BT15 5DW. The principal activity of the company is to support those bereaved and injured as a result of The Troubles.

1.1 Accounting Convention

The financial statements have been prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The company is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the company 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.

1.3 Charitable Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives and which have not been designated for other purposes.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the company has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the company has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. There entitlement occurs before income is received, the income is accrued.

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting Policies (continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities, events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

1.6 Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.7 Intangible Fixed Assets and Amortisation

Intangible assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following basis:

Licences - 20% straight line.

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting Policies (continued)

1.8 Tangible Fixed Assets and Depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold Property - 2% / 3% straight line

Plant & Machinery - 25% straight line

Motor Vehicles - 25% straight line

Fixtures & Fittings - 25% straight line

Computer Equipment - 25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.9 Impairment of Fixed Assets

At each reporting end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.10 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'gains/(losses) on investments' in the Statement of Financial Activities.

Investments held as fixed assets are shown at cost less provision for impairment.

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting Policies (continued)

1.11 Cash and Cash Equivalents

At each reporting end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.12 Financial Instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic Financial Assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic Financial Liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of Financial Liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting Policies (continued)

1.13 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2 Critical Accounting Estimates and Judgements

In the application of the company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from Donations and Legacies

	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Total Funds 2025 £	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £
Staff Donations G.A.Y.E	-	735	735	-	-	-
Other Donations	-	20,938	20,938	35,000	30,807	65,807
Other Voluntary Income	-	20,211	20,211	-	10,586	10,586
	<u>-</u>	<u>41,884</u>	<u>41,884</u>	<u>35,000</u>	<u>41,393</u>	<u>76,393</u>

WAVE Trauma Centre
(A company limited by guarantee)

Notes to the Financial Statements for the Year Ended 31 March 2025

4 Income from Charitable Activities

	Restricted Funds 2025 £	Total Funds 2025 £	Restricted Funds 2024 £	Total Funds 2024 £
Victims Support Programme	1,935,918	1,935,918	1,985,532	1,985,532
TEO GAP Trauma Education	32,389	32,389	215,490	215,490
TEO GAP HWB & Advocacy	66,800	66,800	401,981	401,981
HIA HWB Contract	585,178	585,178	491,861	491,861
MBMLW	549,577	549,577	185,982	185,982
Public Health Authority	17,700	17,700	16,640	16,640
National Lottery Community Fund	41,784	41,784	46,361	46,361
VSS - TPDPS	919,397	919,397	681,442	681,442
Department of Foreign Affairs	14,777	14,777	13,999	13,999
PEACE PLUS HWB & Advocacy	290,901	290,901	-	-
PEACE PLUS Trauma Education	221,790	221,790	-	-
Training Income	73,220	73,220	81,489	81,489
	<u>4,749,431</u>	<u>4,749,431</u>	<u>4,120,777</u>	<u>4,120,777</u>

5 Income from Other Trading Activities

Income from Fundraising Events

	Unrestricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Total Funds 2024 £
Fundraising Events	40,715	40,715	17,393	17,393
Compensation Agency	45	45	45	45
	<u>40,760</u>	<u>40,760</u>	<u>17,438</u>	<u>17,438</u>

Notes to the Financial Statements for the Year Ended 31 March 2025

6 Investment Income

	Unrestricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Total Funds 2024 £
Income from UK Listed Investments	1,793	1,793	1,808	1,808
Bank Interest Receivable	3,369	3,369	2,041	2,041
	<u>5,162</u>	<u>5,162</u>	<u>3,849</u>	<u>3,849</u>

7 Expenditure on Raising Funds

Costs of Raising Voluntary Income

	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Total Funds 2025 £	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £
Raising Funds	-	418	418	-	216	216
Fundraising and Governance Costs	25,629	55,685	81,314	4,706	16,545	21,251
	<u>25,629</u>	<u>56,103</u>	<u>81,732</u>	<u>4,706</u>	<u>16,761</u>	<u>21,467</u>

Notes to the Financial Statements for the Year Ended 31 March 2025

8 Analysis of Expenditure on Charitable Activities

Summary of Fund by Type

	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Total Funds 2025 £	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £
Victims Support Programme	1,921,715	-	1,921,715	1,977,457	-	1,977,457
Public Health Authority	17,700	-	17,700	16,640	-	16,640
TPDPS	919,397	-	919,397	670,258	-	670,258
Department of Foreign Affairs	14,750	-	14,750	13,998	-	13,998
TEO GAP Trauma Education	33,468	-	33,468	215,490	-	215,490
TEO GAP HWB & Advocacy	69,683	-	69,683	401,981	-	401,981
HIA HWB Contract	585,179	-	585,179	477,672	-	477,672
MBMLW	335,371	-	335,371	185,983	-	185,983
National Lottery Community Fund	42,568	-	42,568	46,360	-	46,360
PEACE PLUS Trauma Education	221,790	-	221,790	-	-	-
PEACE PLUS HWB & Advocacy	290,901	-	290,901	-	-	-
Other Charitable Activities	90,715	11,894	102,609	99,766	16,566	116,332
	<u>4,543,237</u>	<u>11,894</u>	<u>4,555,131</u>	<u>4,105,605</u>	<u>16,566</u>	<u>4,122,171</u>

9 Analysis of Expenditure by Activities

	Activities Undertaken 2025 £	Support Costs 2025 £	Total Funds 2025 £	Activities Undertaken 2024 £	Support Costs 2024 £	Total Funds 2024 £
Victims Support Programme	1,692,631	229,084	1,921,715	1,765,264	212,193	1,977,457
Public Health Authority	17,700	-	17,700	16,640	-	16,640
TPDPS	880,667	38,730	919,397	646,632	23,626	670,258
Department of Foreign Affairs	13,796	954	14,750	13,998	-	13,998
TEO GAP Trauma Education	33,468	-	33,468	215,490	-	215,490
TEO GAP HWB & Advocacy	68,785	898	69,683	401,981	-	401,981
HIA HWB Contract	541,494	43,685	585,179	430,446	47,226	477,672
MBMLW	311,305	24,066	335,371	173,833	12,150	185,983
National Lottery Community Fund	39,439	3,129	42,568	45,975	385	46,360
PEACE PLUS Trauma Education	221,790	-	221,790	-	-	-
PEACE PLUS HWB & Advocacy	290,901	-	290,901	-	-	-
Other Charitable Activities	18,156	84,453	102,609	16,241	100,091	116,332
	<u>4,130,132</u>	<u>424,999</u>	<u>4,555,131</u>	<u>3,726,500</u>	<u>395,671</u>	<u>4,122,171</u>

Notes to the Financial Statements for the Year Ended 31 March 2025

9 Analysis of Expenditure by Activities (Continued)

Analysis of Direct Costs

	Victim Support Programme	BHSCT	TPDPS	DOFA	Other Charitable Activities	PEACE PLUS Trauma Education
	2025	2025	2025	2025	2025	2025
	£	£	£	£	£	£
Staff Costs	1,243,813	-	652,542	1,114	17,641	154,563
Counselling Expenses	209,786	-	154,430	-	(4,195)	-
Complementary Therapy	109,066	40	48,960	480	184	-
Software Licence	13,452	-	7,815	-	-	-
Programme Costs	66,745	17,660	-	4,913	4,273	66,747
Membership Fees	592	-	1,990	-	-	-
Recruitment Costs	12,717	-	6,730	50	53	-
Printing, Postage & Stationery	27,319	-	4,555	7,239	-	-
Supervision Costs	9,140	-	3,645	-	200	480
	1,692,630	17,700	880,667	13,796	18,156	221,790

	PEACE PLUS HWB & Advocacy	TEO	HIA HWB Contract	MBMLW	National Lottery Community Fund	Total Funds
	2025	2025	2025	2025	2025	2025
	£	£	£	£	£	£
Staff Costs	288,731	99,455	379,275	238,263	36,297	3,111,694
Counselling Expenses	-	-	85,255	18,300	-	463,576
Complementary Therapy	-	-	-	6,840	-	165,570
Software Licence	-	-	2,226	1,113	-	24,606
Programme Costs	-	2,398	61,350	37,249	2,918	264,253
Membership Fees	-	-	-	-	-	2,582
Recruitment Costs	-	-	3,813	3,588	25	26,976
Printing, Postage & Stationery	-	-	3,975	4,252	-	47,340
Supervision Costs	2,170	400	5,600	1,700	200	23,535
	290,901	102,253	541,494	311,305	39,440	4,130,132

Notes to the Financial Statements for the Year Ended 31 March 2025

9 Analysis of Expenditure by Activities (Continued)

Analysis of Direct Costs

	Victim Support Programme	BHSCT	TPDPS	DOFA	Other Charitable Activities
	2024	2024	2024	2024	2024
	£	£	£	£	£
Staff Costs	1,220,046	-	521,490	-	11,577
Counselling Expenses	264,027	-	96,536	-	-
Complementary Therapy	125,080	-	15,000	-	-
Software Licence	13,612	-	5,706	-	-
Programme Costs	102,203	16,640	-	13,998	4,686
Membership Fees	1,106	-	1,810	-	-
Recruitment Costs	3,153	-	2,324	-	(22)
Printing, Postage & Stationery	28,284	-	1,306	-	-
Supervision Costs	7,753	-	2,460	-	-
	1,765,264	16,640	646,632	13,998	16,241

	TEO	HIA HWB Contract	MBMLW	National Lottery Community Fund	Total Funds
	2024	2024	2024	2024	2024
	£	£	£	£	£
Staff Costs	570,476	311,027	123,303	38,133	2,796,052
Counselling Expenses	-	64,570	15,240	-	440,373
Complementary Therapy	-	9,300	8,220	-	157,600
Software Licence	-	2,283	1,141	-	22,742
Programme Costs	44,905	34,568	24,817	7,764	249,581
Membership Fees	-	-	-	-	2,916
Recruitment Costs	-	729	260	78	6,522
Printing, Postage & Stationery	-	3,844	107	-	33,541
Supervision Costs	2,090	4,125	745	-	17,173
	617,471	430,446	173,833	45,975	3,726,500

WAVE Trauma Centre
(A company limited by guarantee)

Notes to the Financial Statements for the Year Ended 31 March 2025

9 Analysis of Expenditure by Activities (Continued)

Analysis of Support Costs

	Victim Support Programme 2025 £	TPDPS 2025 £	Other Funds 2025 £	HIA HWB 2025 £	MBMLW 2025 £
Depreciation	-	-	81,120	-	-
Rent Payable	75,563	11,050	-	22,000	-
Rates & Water Charges	3,044	234	1,315	333	-
Utilities	34,552	1,573	-	7,731	2,189
Repairs & Maintenance	40,966	1,402	237	2,115	9,359
Insurance	12,465	4,682	-	2,015	1,363
Vehicle Costs	2,232	-	135	105	-
Travelling Expenses	14,382	3,221	-	2,965	2,021
Computer Costs	23,148	7,331	-	2,789	4,078
Professional Fees	-	-	-	-	-
Telephone	20,030	9,209	-	3,616	4,116
Office Furniture & Equipment	375	-	-	-	-
Advertising & Publicity	-	-	-	-	940
General Expenses	2,327	28	1,647	16	-
	229,084	38,730	84,454	43,685	24,066

	National Lottery Community Fund 2025 £	Department of Foreign Affairs 2025 £	TEO GAP HWB & Advocacy 2025 £	Total Funds 2025 £
Depreciation	-	-	-	81,120
Rent Payable	-	-	-	108,613
Rates & Water Charges	-	-	-	4,926
Utilities	-	-	-	46,045
Repairs & Maintenance	-	139	-	54,218
Insurance	-	-	-	20,525
Vehicle Costs	1,834	255	-	4,561
Travelling Expenses	919	-	898	24,406
Computer Costs	-	-	-	37,346
Professional Fees	-	-	-	-
Telephone	376	-	-	37,347
Office Furniture & Equipment	-	-	-	375
Advertising & Publicity	-	560	-	1,500
General Expenses	-	-	-	4,018
	3,129	954	898	425,000

Notes to the Financial Statements for the Year Ended 31 March 2025

9 Analysis of Expenditure by Activities (Continued)

Analysis of Support Costs

	Victim Support Programme 2024 £	TPDPS 2024 £	Other Funds 2024 £	HIA HWB 2024 £	MBMLW 2024 £
Depreciation	-	-	97,840	-	-
Rent Payable	71,768	-	-	22,000	-
Rates & Water Charges	2,253	140	1,695	316	-
Utilities	38,971	2,478	472	7,822	-
Repairs & Maintenance	36,137	474	-	3,875	1,272
Insurance	11,124	2,710	(61)	2,406	656
Vehicle Costs	322	-	-	-	-
Travelling Expenses	16,996	7,076	(43)	3,274	2,188
Computer Costs	16,956	5,031	-	3,204	939
Professional Fees	-	-	-	1,290	6,000
Telephone	15,618	5,675	-	2,996	1,065
General Expenses	2,048	42	188	43	30
	212,193	23,626	100,091	47,226	12,150

	National Lottery Community Fund 2024 £	Total Funds 2024 £
Depreciation	-	97,840
Rent Payable	-	93,768
Rates & Water Charges	-	4,404
Utilities	-	49,743
Repairs & Maintenance	-	41,758
Insurance	-	16,835
Vehicle Costs	-	322
Travelling Expenses	118	29,609
Computer Costs	-	26,130
Professional Fees	-	7,290
Telephone	267	25,621
General Expenses	-	2,351
	385	395,671

WAVE Trauma Centre
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Notes to the Financial Statements for the Year Ended 31 March 2025

10 Auditors' Remuneration

	2025	2024
	£	£
Fees payable to the Company 's Auditor	4,478	4,200

11 Staff Costs

	2025	2024
	£	£
Wages & Salaries	2,640,249	2,377,773
Social Security Costs	256,493	227,908
Contribution to Defined Contribution Pension Schemes	214,952	190,371
	3,111,694	2,796,052

The average number of persons employed by the Company during the year was as follows:

	2025	2024
	No.	No.
Outreach, Youth & Admin Staff	70	65
Manager & Supervisory Staff	18	18
	88	83

No employee received remuneration amounting to more than £60,000 in either year.

12 Trustees' Remuneration & Expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

Notes to the Financial Statements for the Year Ended 31 March 2025

13 Intangible Assets

	Licences
	£
Cost	
At 1 April 2024	34,112
Additions	-
Disposals	-
At 31 March 2025	<u>34,112</u>
Amortisation	
At 1 April 2024	32,004
Charge for the Year	2,108
On Disposals	-
At 31 March 2025	<u>34,112</u>
Net Book Value	
At 31 March 2025	<u>-</u>
At 31 March 2024	<u>2,108</u>

Notes to the Financial Statements for the Year Ended 31 March 2025

14 Tangible Fixed Assets

	Freehold Property £	Plant & Machinery £	Motor Vehicles £	Fixtures & Fittings £	Computer Equipment £	Total £
Cost or Valuation						
At 1 April 2024	706,222	62,456	83,867	234,981	54,593	1,142,119
Additions	923,020	-	-	21,044	8,682	952,746
Disposals	-	-	-	-	-	-
At 31 March 2025	<u>1,629,242</u>	<u>62,456</u>	<u>83,867</u>	<u>256,025</u>	<u>63,275</u>	<u>2,094,865</u>
Depreciation						
At 1 April 2024	140,062	58,569	83,867	197,746	35,669	515,913
Charge for the Year	40,841	1,876	-	25,325	10,970	79,012
On Disposals	-	-	-	-	-	-
At 31 March 2025	<u>180,903</u>	<u>60,445</u>	<u>83,867</u>	<u>223,071</u>	<u>46,639</u>	<u>594,925</u>
Net Book Value						
At 31 March 2025	<u>1,448,339</u>	<u>2,011</u>	<u>-</u>	<u>32,954</u>	<u>16,636</u>	<u>1,499,940</u>
At 31 March 2024	<u>566,160</u>	<u>3,887</u>	<u>-</u>	<u>37,235</u>	<u>18,924</u>	<u>626,206</u>

15 Fixed Asset Investments

	Listed Investments £	Other Fixed Asset Investments £	Total £
Cost			
At 1 April 2024	70,002	81	70,083
Revaluation	-1,112	-72	-1,184
At 31 March 2025	<u>68,890</u>	<u>9</u>	<u>68,899</u>
Net Book Value			
At 31 March 2025	<u>68,890</u>	<u>9</u>	<u>68,899</u>
At 31 March 2024	<u>70,002</u>	<u>81</u>	<u>70,083</u>

WAVE Trauma Centre
(A company limited by guarantee)

Notes to the Financial Statements for the Year Ended 31 March 2025

16 Debtors

	2025	2024
	£	£
Due Within One Year		
Trade Debtors	347,843	208,510
Prepayments & Accrued Income	77,777	45,230
	<u>425,620</u>	<u>253,740</u>

17 Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade Creditors	417,889	198,976
Other Creditors	-	-
Accruals & Deferred Income	1,035,230	104,118
	<u>1,453,119</u>	<u>303,094</u>

18 Financial Instruments

	2025	2024
	£	£
Financial Assets Measured at Fair Value Through Income & Expenditure	<u>1,518,088</u>	<u>789,513</u>

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

WAVE Trauma Centre
(A company limited by guarantee)

Notes to the Financial Statements for the Year Ended 31 March 2025

19 Creditors: Amounts Falling Due After One Year

	2025	2024
	£	£
Bank Loans	421,683	-

20 Statement of Funds

Statement of Funds - Current Year

	Balance at 1 April 2024	Income	Expenditure	Gains/ (Losses)	Balance at 31 March 2025
	£	£	£	£	£
Unrestricted Funds					
General Funds	518,724	87,806	(67,997)	(1,185)	537,348
Restricted Funds					
Restricted Funds	919,832	4,749,431	(4,568,866)	-	1,100,397
Total of Funds	1,438,556	4,837,237	(4,636,863)	(1,185)	1,637,745

Statement of Funds - Prior Year

	Balance at 1 April 2023	Income	Expenditure	Gains/ (Losses)	Balance at 31 March 2024
	£	£	£	£	£
Unrestricted Funds					
General Funds	488,778	62,680	(33,327)	593	518,724
Restricted Funds					
Restricted Funds	874,366	4,155,777	(4,110,311)	-	919,832
Total of Funds	1,363,144	4,218,457	(4,143,638)	593	1,438,556

Notes to the Financial Statements for the Year Ended 31 March 2025

21 Analysis of Net Assets Between Funds

Analysis of Net Assets Between Funds - Current Period

	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Total Funds 2025 £	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £
Tangible Fixed Assets	841,240	658,700	1,499,940	578,697	47,509	626,206
Intangible Fixed Assets	-	-	-	2,106	2	2,108
Fixed Assets Investments	-	68,899	68,899	-	70,083	70,083
Current Assets	1,712,276	231,432	1,943,708	642,123	401,130	1,043,253
Creditors Due Within One Year	(1,453,119)	-	(1,453,119)	(303,094)	-	(303,094)
Creditors Due After One Year	-	(421,683)	(421,683)	-	-	-
Total of Funds	1,100,397	537,348	1,637,745	919,832	518,724	1,438,556

22 Reconciliation of Net Movement in Funds to Net Cash Flow from Operating Activities

	2025 £	2024 £
Net Income for the Period	199,189	75,412
Adjustments for:		
Depreciation Charges	81,120	97,840
(Gains)/Losses on Investments	1,184	-593
(Increase)/Decrease in Debtors	-171,880	104,178
Increase/(Decrease) in Creditors	1,571,708	-673
Purchase of Fixed Assets	-952,746	-28,798
Net Cash Provided by Operating Activities	728,575	247,366

WAVE Trauma Centre
(A company limited by guarantee)

Notes to the Financial Statements for the Year Ended 31 March 2025

23 Analysis of Changes in Net Debt

	Balance at 1 April 2024 £	Cash Flows £	Balance at 31 March 2025 £
Cash at Bank and in Hand	789,513	728,575	1,518,088
Bank Overdrafts repayable on demand	-	-	-
	<u>789,513</u>	<u>728,575</u>	<u>1,518,088</u>

24 Pension Commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £214,952 (2024 - £190,371).

WAVE TRAUMA CENTRE

Northern Ireland - Charity number 100204

Accounts

WAVE TRAUMA CENTRE
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

WAVE TRAUMA CENTRE
(A company limited by guarantee)

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WAVE TRAUMA CENTRE
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024

Trustees	Cathy McCann, Vice Chair Marianne Moutray, Chair Mark Jackson, Secretary (resigned 29 April 2024) Rev Dr David Clements Dennis Godfrey Martin McAnallen Mark Kelly Peter Heathwood Prof Tony Gallagher Dr Mary Hannon-Fletcher, Treasurer Jill Caskey Lynne Stevenson Aoife Gormally
Company registered number	NI039420
Charity registered number	NIC100204
Registered office	5 Chichester Park South Belfast BT15 5DW
Chief executive officer	Sandra Peake
Independent auditors	Miscampbell & Co. Chartered Accountants and Statutory Auditors 6 Annadale Avenue Belfast BT7 3JH
Bankers	Ulster Bank Limited 202-206 York Street Belfast BT15 1HY
Solicitors	Thompson Solicitors 39 Frances Street Newtownards BT23 7DW

WAVE TRAUMA CENTRE
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	35,000	41,393	76,393	14,799
Charitable activities	4	4,120,777	-	4,120,777	3,441,761
Other trading activities	5	-	17,438	17,438	11,049
Investments	6	-	3,849	3,849	1,571
Total income		4,155,777	62,680	4,218,457	3,469,180
Expenditure on:					
Raising funds	7	4,706	16,761	21,467	5,021
Charitable activities	8	4,105,605	16,566	4,122,171	3,387,748
Total expenditure		4,110,311	33,327	4,143,638	3,392,769
Net income before net gains/(losses) on investments		45,466	29,353	74,819	76,411
Net gains/(losses) on investments		-	593	593	(7,921)
Net movement in funds		45,466	29,946	75,412	68,490
Reconciliation of funds:					
Total funds brought forward		874,366	488,778	1,363,144	1,294,654
Net movement in funds		45,466	29,946	75,412	68,490
Total funds carried forward		919,832	518,724	1,438,556	1,363,144

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 31 to 59 form part of these financial statements.

WAVE TRAUMA CENTRE
(A company limited by guarantee)
REGISTERED NUMBER: NI039420

BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Intangible assets	13	2,108	9,098
Tangible assets	14	626,206	688,255
Investments	15	70,083	69,489
		<u>698,397</u>	<u>766,842</u>
Current assets			
Debtors	16	253,740	357,918
Cash at bank and in hand		789,513	542,151
		<u>1,043,253</u>	<u>900,069</u>
Creditors: amounts falling due within one year	17	(303,094)	(303,767)
Net current assets		<u>740,159</u>	<u>596,302</u>
Total assets less current liabilities		<u>1,438,556</u>	<u>1,363,144</u>
Net assets excluding pension asset		<u>1,438,556</u>	<u>1,363,144</u>
Total net assets		<u><u>1,438,556</u></u>	<u><u>1,363,144</u></u>
Charity funds			
Restricted funds	19	919,832	874,366
Unrestricted funds	19	518,724	488,778
Total funds		<u><u>1,438,556</u></u>	<u><u>1,363,144</u></u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 30 September 2024 and signed on their behalf by:

WAVE TRAUMA CENTRE
(A company limited by guarantee)
REGISTERED NUMBER: NI039420

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2024



Dr Mary Hannon-Fletcher
(Trustee)

The notes on pages 31 to 59 form part of these financial statements.

WAVE TRAUMA CENTRE
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Cash flows from operating activities		
Net cash used in operating activities	247,366	99,783
Cash flows from investing activities		
Net cash provided by investing activities	-	-
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	247,366	99,783
Cash and cash equivalents at the beginning of the year	542,151	442,368
Cash and cash equivalents at the end of the year	789,517	542,151

The notes on pages 31 to 59 form part of these financial statements

WAVE TRAUMA CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. General information

WAVE Trauma Centre is a company limited by guarantee. The company is incorporated in Northern Ireland and has the company number NI039420. The registered office address and principal place of business is 5 Chichester Park South, Belfast, BT15 5DW. The principal activity of the company is to support those bereaved and injured as a result of The Troubles.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

WAVE Trauma Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Company, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

WAVE TRAUMA CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Intangible assets and amortisation

Intangible assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following basis:

Licences	- 20 % Straight line
----------	----------------------

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

WAVE TRAUMA CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Freehold property	- 2% / 3% straight line
Fixtures & fittings	- 25% straight line
Motor vehicles	- 25% straight line
Fixtures and fittings	- 25% Straight line
Computer equipment	- 25% straight line

2.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments held as fixed assets are shown at cost less provision for impairment.

2.8 Debtors

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

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

WAVE TRAUMA CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.11 Financial instruments

The Company 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.

2.12 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

WAVE TRAUMA CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

3. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Staff donations G.A.Y.E	-	-	-
Other donations	35,000	30,807	65,807
Other voluntary income	-	10,586	10,586
	35,000	41,393	76,393
		<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Other donations		10,593	10,593
Other voluntary income		4,206	4,206
		14,799	14,799

WAVE TRAUMA CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

4. Income from charitable activities

	Restricted funds 2024 £	Total funds 2024 £
Victims Support Programme	1,985,532	1,985,532
Belfast City Council	-	-
TEO	617,471	617,471
HIA HWB Contract	491,861	491,861
MBMLW	185,982	185,982
PEACE IV	-	-
Public Health Authority	16,640	16,640
National Lottery Community Fund	46,361	46,361
VSS - TPDPS	681,442	681,442
Department of Foreign Affairs	13,999	13,999
Funds Ireland	-	-
Training income	81,489	81,489
	4,120,777	4,120,777
	4,120,777	4,120,777

TEO	
TEO GAP Trauma Education	215,490
TEO GAP HWB & Advocacy	<u>401,981</u>
	617,471

WAVE TRAUMA CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

4. Income from charitable activities (continued)

	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Victims Support Programme	1,805,730	1,805,730
Belfast City Council	5,000	5,000
TEO	221,492	221,492
HIA HWB Contract	319,429	319,429
MBMLW	39,066	39,066
PEACE IV	480,438	480,438
National Lottery Community Fund	4,735	4,735
VSS - TPDPS	446,676	446,676
Department of Foreign Affairs	280	280
Funds Ireland	37,631	37,631
Training income	81,284	81,284
	3,441,761	3,441,761

PEACE IV

PEACE IV Trauma Education	134,833
PEACE IV HWB	217,658
PEACE IV Training	20,103
PEACE IV Social Isolation	62,279
PEACE IV Peacebuilding	23,516
PEACE IV RLE	10,000
PEACE IV Family Therapy	<u>12,049</u>
	480,438

TEO

TEO GAP Trauma Education	101,504
TEO GAP HWB & Advocacy	118,462
TEO	<u>1,526</u>
	221,492

5. Income from other trading activities

Income from fundraising events

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Fundraising events	17,393	17,393
Compensation Agency	45	45
	17,438	17,438

WAVE TRAUMA CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

5. Income from other trading activities (continued)

Income from fundraising events (continued)

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Fundraising events	10,884	10,884
Compensation Agency	165	165
	<u>11,049</u>	<u>11,049</u>

6. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £
Income from UK listed investments	1,808	1,808
Bank interest receivable	2,041	2,041
	<u>3,849</u>	<u>3,849</u>

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Income from UK listed investments	1,392	1,392
Bank interest receivable	179	179
	<u>1,571</u>	<u>1,571</u>

WAVE TRAUMA CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

7. Expenditure on raising funds

Costs of raising voluntary income

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Raising funds	-	216	216
Allocated centrally incurred fundraising and governance costs	4,706	16,545	21,251
	<u>4,706</u>	<u>16,761</u>	<u>21,467</u>

WAVE TRAUMA CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

7. Expenditure on raising funds (continued)

Costs of raising voluntary income (continued)

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Raising funds	-	216	216
Allocated centrally incurred fundraising and governance costs	2,826	1,979	4,805
	<u>2,826</u>	<u>2,195</u>	<u>5,021</u>

8. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £
Victims Support Programme	1,977,457	-	1,977,457
Public Health Authority	16,640	-	16,640
TPDPS	670,258	-	670,258
Department of Foreign Affairs	13,998	-	13,998
Other Charitable Activities	99,766	16,566	116,332
TEO	617,471	-	617,471
HIA HWB Contract	477,672	-	477,672
MBMLW	185,983	-	185,983
National Lottery Community Fund	46,360	-	46,360
	<u>4,105,605</u>	<u>16,566</u>	<u>4,122,171</u>

WAVE TRAUMA CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

8. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

TEO

TEO GAP HWB & Advocacy	401,981
TEO GAP Trauma Education	<u>215,490</u>
	617,471

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total 2023 £</i>
Victims Support Programme	1,756,256	-	1,756,256
TPDPS	443,801	-	443,801
Department of Foreign Affairs	280	-	280
Other Charitable Activities	117,285	4,660	121,945
Local Government	6,526	-	6,526
TEO	219,968	-	219,968
HIA HWB Contract	317,428	-	317,428
PEACE IV	458,961	-	458,961
MBMLW	39,067	-	39,067
Funds Ireland	18,781	-	18,781
National Lottery Community Fund	4,735	-	4,735
	<u>3,383,088</u>	<u>4,660</u>	<u>3,387,748</u>

PEACE IV

PEACE IV Trauma Education	114,102
PEACE IV HWB & Advocacy	217,659
PEACE IV Training	20,103
PEACE IV Social Isolation	61,531
PEACE IV Peacebuilding	23,516
PEACE IV RLE	10,000
PEACE IV Family Therapy	<u>12,049</u>
	458,961

TEO

TEO GAP HWB & Advocacy	118,463
TEO GAP Trauma Education	<u>101,505</u>
	219,968

WAVE TRAUMA CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

9. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Victims Support Programme	1,765,264	212,193	1,977,457
Public Health Authority	16,640	-	16,640
TPDPS	646,632	23,626	670,258
Department of Foreign Affairs	13,998	-	13,998
Other Charitable Activities	16,241	100,091	116,332
TEO	617,471	-	617,471
HIA HWB Contract	430,446	47,226	477,672
MBMLW	173,833	12,150	185,983
National Lottery Community Fund	45,975	385	46,360
	<u>3,726,500</u>	<u>395,671</u>	<u>4,122,171</u>

	<i>Activities undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Victims Support Programme	1,539,281	216,975	1,756,256
TPDPS	428,568	15,233	443,801
Department of Foreign Affairs	280	-	280
Other Charitable Activities	18,110	103,835	121,945
Local Government	6,526	-	6,526
TEO	218,321	1,647	219,968
HIA HWB Contract	268,294	49,134	317,428
PEACE IV	455,614	3,347	458,961
MBMLW	35,340	3,727	39,067
Funds Ireland	-	18,781	18,781
National Lottery Community Fund	4,735	-	4,735
	<u>2,975,069</u>	<u>412,679</u>	<u>3,387,748</u>

WAVE TRAUMA CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

9. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Victims Support Programme 2024 £	BHSCT 2024 £	TPDPS 2024 £	DOFA 2024 £	Other Charitable Activities 2024 £
Staff costs	1,220,046	-	521,490	-	11,577
Counselling expenses	264,027	-	96,536	-	-
Complementary therapy	125,080	-	15,000	-	-
Software Licence	13,612	-	5,706	-	-
Programme costs	102,203	16,640	-	13,998	4,686
Membership fees	1,106	-	1,810	-	-
Recruitment costs	3,153	-	2,324	-	(22)
Printing, postage & stationery	28,284	-	1,306	-	-
Supervision costs	7,753	-	2,460	-	-
	<u>1,765,264</u>	<u>16,640</u>	<u>646,632</u>	<u>13,998</u>	<u>16,241</u>
	Local Government 2024 £	TEO 2024 £	HIA HWB Contract 2024 £	PEACE IV 2024 £	MBMLW 2024 £
Staff costs	-	570,476	311,027	-	123,303
Counselling Expenses	-	-	64,570	-	15,240
Complementary therapy	-	-	9,300	-	8,220
Software Licence	-	-	2,283	-	1,141
Programme costs	-	44,905	34,568	-	24,817
Membership fees	-	-	-	-	-
Recruitment costs	-	-	729	-	260
Printing, postage & stationery	-	-	3,844	-	107
Supervision costs	-	2,090	4,125	-	745
	<u>-</u>	<u>617,471</u>	<u>430,446</u>	<u>-</u>	<u>173,833</u>

WAVE TRAUMA CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

9. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	National Lottery Community Fund 2024 £	Total funds 2024 £
Staff costs	38,133	2,796,052
Counselling Expenses	-	440,373
Complementary Therapy	-	157,600
Software Licence	-	22,742
Programme Costs	7,764	249,581
Membership Fees	-	2,916
Recruitment Costs	78	6,522
Printing, postage & stationery	-	33,541
Supervision costs	-	17,173
	45,975	3,726,500
	45,975	3,726,500

TEO

TEO GAP HWB & Advocacy 401,981
 TEO GAP Trauma Education 215,490
 617,471

WAVE TRAUMA CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

9. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Victims Support Programme 2023 £</i>	<i>BHSCT 2023 £</i>	<i>TPDPS 2023 £</i>	<i>DOFA 2023 £</i>	<i>Other Charitable Activities 2023 £</i>
Staff costs	965,245	-	419,927	-	7,295
Counselling expenses	299,437	-	-	-	(180)
Complementary therapy	130,008	-	-	-	-
Software Licence	14,109	-	2,997	-	-
Programme costs	91,737	-	-	280	11,191
Membership fees	904	-	1,820	-	-
Recruitment costs	6,896	-	1,786	-	-
Printing, postage & stationery	30,855	-	2,038	-	(196)
Supervision costs	90	-	-	-	-
	<u>1,539,281</u>	<u>-</u>	<u>428,568</u>	<u>280</u>	<u>18,110</u>
	<i>Local Government 2023 £</i>	<i>TEO 2023 £</i>	<i>HIA HWB Contract 2023 £</i>	<i>PEACE IV 2023 £</i>	<i>MBMLW 2023 £</i>
Staff costs	-	174,331	185,032	310,540	31,818
Counselling expenses	-	-	43,224	-	735
Complementary therapy	-	-	7,620	-	480
Software Licence	-	-	2,823	-	58
Programme costs	6,526	40,552	24,897	127,343	1,681
Membership fees	-	-	-	-	-
Recruitment costs	-	-	129	-	43
Printing, postage & stationery	-	-	2,514	-	210
Supervision costs	-	3,438	2,055	17,731	315
	<u>6,526</u>	<u>218,321</u>	<u>268,294</u>	<u>455,614</u>	<u>35,340</u>

WAVE TRAUMA CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

9. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>National Lottery Community Fund 2023 £</i>	<i>Total funds 2023 £</i>
Staff costs	-	2,094,188
Counselling expenses	-	343,216
Complementary therapy	-	138,108
Software Licence	-	19,987
Programme costs	4,735	308,942
Membership fees	-	2,724
Recruitment costs	-	8,854
Printing, postage & stationery	-	35,421
Supervision costs	-	23,629
	4,735	2,975,069
	4,735	2,975,069

PEACE IV

PEACE IV Trauma Education	114,102
PEACE IV HWB & Advocacy	214,312
PEACE IV Training	20,103
PEACE VI Social Isolation	61,531
PEACE VI Peacebuilding	23,516
PEACE VI RLE	10,000
PEACE VI Family Therapy	<u>12,049</u>
	455,614

TEO

TEO GAP HWB & Advocacy	116,816
TEO GAP Trauma Education	<u>101,505</u>
	218,321

WAVE TRAUMA CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

9. Analysis of expenditure by activities (continued)

Analysis of support costs

	Victims Support Programme 2024 £	TPDPS 2024 £	Other Funds 2024 £	PEACE IV 2024 £	HIAHWB 2024 £
Depreciation	-	-	97,840	-	-
Rent payable	71,768	-	-	-	22,000
Rates & water charges	2,253	140	1,695	-	316
Utilities	38,971	2,478	472	-	7,822
Repairs & maintenance	36,137	474	-	-	3,875
Insurance	11,124	2,710	(61)	-	2,406
Vehicle costs	322	-	-	-	-
Travelling expenses	16,996	7,076	(43)	-	3,274
Computer equipment & software	16,956	5,031	-	-	3,204
Professional fees	-	-	-	-	1,290
Telephone	15,618	5,675	-	-	2,996
General expenses	2,048	42	188	-	43
	<u>212,193</u>	<u>23,626</u>	<u>100,091</u>	<u>-</u>	<u>47,226</u>

WAVE TRAUMA CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

9. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	Local Governemnt 2024 £	MBMLW 2024 £	TEO 2024 £	NLCF 2024 £	Total funds 2024 £
Depreciation	-	-	-	-	97,840
Rent payable	-	-	-	-	93,768
Rates & water charges	-	-	-	-	4,404
Utilities	-	-	-	-	49,743
Repairs & maintenance	-	1,272	-	-	41,758
Insurance	-	656	-	-	16,835
Vehicle costs	-	-	-	-	322
Travelling expenses	-	2,188	-	118	29,609
Computer equipment & software	-	939	-	-	26,130
Professional fees	-	6,000	-	-	7,290
Telephone	-	1,065	-	267	25,621
General expenses	-	30	-	-	2,351
	-	12,150	-	385	395,671

WAVE TRAUMA CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

9. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Victims Support Programme</i> 2023 £	<i>TPDPS</i> 2023 £	<i>Other Funds</i> 2023 £	<i>TEO</i> 2023 £	<i>HIAHWB</i> 2023 £
Depreciation	-	-	101,732	-	-
Rent payable	72,482	-	-	-	22,000
Rates & water charges	2,712	-	736	-	285
Utilities	36,874	313	(565)	-	9,027
Repairs & maintenance	15,983	68	55	-	645
Insurance	9,713	1,540	-	-	2,010
Premises costs	19,493	294	750	-	5,827
Vehicle costs	1,567	-	-	-	-
Travelling expenses	16,771	4,390	622	1,647	2,272
Computer equipment & software	20,041	2,901	-	-	2,451
Office furniture & equipment	1,754	-	-	-	-
Telephone	18,479	5,678	-	-	4,132
General expenses	1,106	49	505	-	485
	<u>216,975</u>	<u>15,233</u>	<u>103,835</u>	<u>1,647</u>	<u>49,134</u>

WAVE TRAUMA CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

9. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>PEACE IV</i> <i>HWB & Adv</i> 2023 £	<i>MBMLW</i> 2023 £	<i>Funds</i> <i>Ireland</i> 2023 £	<i>NLCF</i> 2023 £	<i>Total</i> <i>funds</i> 2023 £
Depreciation	-	-	-	-	101,732
Rent payable	-	-	-	-	94,482
Rates & water charges	-	-	-	-	3,733
Utilities	-	-	-	-	45,649
Repairs & maintenance	-	-	-	-	16,751
Insurance	-	74	-	-	13,337
Premises costs	-	-	18,781	-	45,145
Exp type 7	-	-	-	-	1,567
Travelling expenses	3,347	568	-	-	29,617
Computer equipment & software	-	2,489	-	-	27,882
Office furniture & equipment	-	-	-	-	1,754
Telephone	-	596	-	-	28,885
General expenses	-	-	-	-	2,145
	<u>3,347</u>	<u>3,727</u>	<u>18,781</u>	<u>-</u>	<u>412,679</u>

10. Auditors' remuneration

	2024 £	2023 £
Fees payable to the Company's auditor for the audit of the Company's annual accounts	<u>4,200</u>	<u>2,800</u>

11. Staff costs

	2024 £	2023 £
Wages and salaries	2,377,773	1,778,627
Social security costs	227,908	171,633
Contribution to defined contribution pension schemes	190,371	143,928
	<u>2,796,052</u>	<u>2,094,188</u>

WAVE TRAUMA CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

11. Staff costs (continued)

The average number of persons employed by the Company during the year was as follows:

	2024	2023
	No.	No.
Outreach, Youth and Admin staff	65	56
Manager and supervisory staff	18	17
	<hr/> 83 <hr/>	<hr/> 73 <hr/>

No employee received remuneration amounting to more than £60,000 in either year.

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

WAVE TRAUMA CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

13. Intangible assets

	Licences £
Cost	
At 1 April 2023	37,934
Disposals	(3,822)
At 31 March 2024	<u>34,112</u>
Amortisation	
At 1 April 2023	28,836
Charge for the year	6,990
On disposals	(3,822)
At 31 March 2024	<u>32,004</u>
Net book value	
At 31 March 2024	<u>2,108</u>
At 31 March 2023	<u>9,098</u>

WAVE TRAUMA CENTRE

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

14. Tangible fixed assets

	Freehold property £	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation						
At 1 April 2023	706,222	61,917	83,867	217,905	122,762	1,192,673
Additions	-	539	-	17,076	11,183	28,798
Disposals	-	-	-	-	(79,352)	(79,352)
At 31 March 2024	706,222	62,456	83,867	234,981	54,593	1,142,119
Depreciation						
At 1 April 2023	121,646	55,141	67,910	158,348	101,373	504,418
Charge for the year	18,416	3,428	15,957	39,398	13,648	90,847
On disposals	-	-	-	-	(79,352)	(79,352)
At 31 March 2024	140,062	58,569	83,867	197,746	35,669	515,913
Net book value						
At 31 March 2024	566,160	3,887	-	37,235	18,924	626,206
At 31 March 2023	584,576	6,776	15,957	59,557	21,389	688,255

WAVE TRAUMA CENTRE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

15. Fixed asset investments

	Listed investments £	Other fixed asset investments £	Total £
Cost or valuation			
At 1 April 2023	67,461	2,028	69,489
Revaluations	2,541	(1,947)	594
At 31 March 2024	<u>70,002</u>	<u>81</u>	<u>70,083</u>
Net book value			
At 31 March 2024	<u>70,002</u>	<u>81</u>	<u>70,083</u>
At 31 March 2023	<u>67,461</u>	<u>2,028</u>	<u>69,489</u>

16. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	208,510	293,655
Prepayments and accrued income	45,230	64,263
	<u>253,740</u>	<u>357,918</u>

17. Creditors: Amounts falling due within one year

	2024 £	2023 £
Bank overdrafts	-	8
Trade creditors	198,976	183,282
Other creditors	-	640
Accruals and deferred income	104,118	119,837
	<u>303,094</u>	<u>303,767</u>

WAVE TRAUMA CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

18. Financial instruments

	2024	2023
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	789,513	542,151

Financial assets measured at fair value through income and expenditure comprise cash at bank & in hand.

WAVE TRAUMA CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

19. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2024 £
Unrestricted funds					
General Funds 1	488,778	62,680	(33,327)	593	518,724
Restricted funds					
Restricted Fund 1	874,366	4,155,777	(4,110,311)	-	919,832
Total of funds	1,363,144	4,218,457	(4,143,638)	593	1,438,556

WAVE TRAUMA CENTRE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

19. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2023 £</i>
Unrestricted funds					
General Funds 1	476,135	27,419	(6,855)	(7,921)	488,778
Restricted funds					
Restricted Fund 1	818,519	3,441,761	(3,385,914)	-	874,366
Total of funds	1,294,654	3,469,180	(3,392,769)	(7,921)	1,363,144

20. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2024 £
General funds	488,778	62,680	(33,327)	593	518,724
Restricted funds	874,366	4,155,777	(4,110,311)	-	919,832
	1,363,144	4,218,457	(4,143,638)	593	1,438,556

Summary of funds - prior year

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2023 £</i>
General funds	476,135	27,419	(6,855)	(7,921)	488,778
Restricted funds	818,519	3,441,761	(3,385,914)	-	874,366
	1,294,654	3,469,180	(3,392,769)	(7,921)	1,363,144

WAVE TRAUMA CENTRE

Northern Ireland - Charity number 100204

Annual report

WAVE TRAUMA CENTRE
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the audited financial statements for the year ending the 31st of March 2024.

The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and activities

a. Policies and objectives

WAVE Trauma Centre (known as WAVE) was initially established in 1991 to support those bereaved and injured as a result of the Troubles. WAVE's objectives are:

1. The relief of poverty, sickness and distress suffered by those members of the public in Northern Ireland who have experienced bereavement and/or trauma through or as a result of the civil unrest in Northern Ireland.
2. The advancement of education of the community in the area of benefit in matters relating to the nature of such bereavement and/or trauma.

In January 2001 WAVE commenced support services with survivors of Historical Institutional Abuse (HIA). From September 2022 this work was extended further as WAVE commenced a new service supporting survivors of the Mother & Baby Institutions, Magdalene Laundries and Workhouse (MBMLW) as outlined below.

The vision that shapes our annual activities remains is to provide evidenced based support and therapeutic services to survivors of trauma underpinned by a trauma education strategy. The prime objectives for WAVE for 2023-2024 were to continue to provide a range of high-quality therapeutic support interventions on an individual and group basis from dedicated outreach centres and satellite projects across Northern Ireland, Ireland, Great Britain and in other areas of the world to meet the needs of victims and survivors of Northern Ireland's 'Troubles'/Conflict, survivors of Historical Institutional Abuse (HIA) and survivors of the Mother and Baby Institutions, Magdalene Laundries and Workhouses (MBMLW). Services include:

- The provision of Outreach casework throughout Northern Ireland, Ireland, Great Britain and elsewhere in response to need.
- The extension of counselling and psychotherapeutic services for adults, young people and children through centre delivery, and from 18 satellite projects in Northern Ireland in addition to the acquisition of therapeutic services from accredited practitioners in Ireland, Great Britain and elsewhere as required.
- The provision of family therapy.
- The extension of a complementary therapy service for adults and young people aged from 16 years and over.
- The provision of an extensive Health and Wellbeing programme focused on resilience, trauma and the body, post traumatic growth and ending social isolation.
- The provision of a specialist case management service for survivors of HIA.
- The provision of a specialist case management service for survivors of MBMLW.
- The continued development of advice and welfare assistance on both a centre and outreach basis.
- The provision of a new welfare service focused on supporting applicants for the Troubles Permanent

WAVE TRAUMA CENTRE
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Objectives and activities (continued)

Disablement Payment Scheme (TPDPS).

- The continuation and revision of peer group support initiatives.
- The continuation of specialist group support initiatives for those injured or whose loved ones disappeared during The Troubles/Conflict.
- The development of an advocacy service to assist clients' work through legacy issues or other issues.
- The delivery of seminars, conferences and publications in order to continue to meet both the individuals' and their families' needs.

These objectives were fully met.

In respect of Trauma Education, the objectives were fully met with the delivery of:

- Accredited Trauma Education programmes at community, voluntary and statutory level from introductory level to post graduate level.
- The further development of continued Professional Development of front-line health and social care staff, allied health professional groups and key statutory and community agencies.
- The development of an innovative online post graduate trauma pathway to Masters level.
- The further extension of WAVE's Citizenship Education Programme focused on promoting the need for trauma focused care for those bereaved, injured and traumatised as a result of The Troubles/Conflict.
- The provision of bespoke trauma education programmes to meet organizational needs.

Throughout 2023-2024 there was significant development and enhancement of accredited Trauma Education programmes delivered through a blended learning process. The post graduate pathway progressed to a Masters in Trauma Studies Programme with University College Cork. A number of bespoke trauma programmes were also developed and fully delivered to meet organizational needs, locally and internationally. Further details regarding the enhancement of trauma education are provided overleaf.

b. Activities for achieving objectives

During this period of reporting there were many challenges that were presented in meeting the demand for services. Across the organization the complexity of cases has been exacerbated by the pressure on mental health services within the NHS and the longer ramifications of the Covid pandemic which compounded mental health difficulties. In addition, the ongoing progression of the British Government's Legacy Bill, which was heightened with legal cases and ongoing publicity brought many individuals and families to WAVE for support. In tandem the ongoing work with increased referrals for the Troubles Permanent Disablement Payment Scheme placed pressure on the availability of staff and on resources. Despite all of these challenges the needs of those presenting for services were met, regardless of wherever they were living, innovative client facing online programmes were created and service provision was continually developed to meet ongoing and unmet need. Across all of WAVE's Centres and projects a key aim has been to ensure that all support and therapeutic services delivered by WAVE's staff and contractual team are consistently applied through a clear set of procedures and protocols with cases taken on a referral basis. In managing high levels of new referrals in addition to the presenting needs of those who have been in service provision a triage system has been in place to ensure that services are responsive to meet client need. All services that are delivered by WAVE are underpinned by clear protocols, professional standards, and ethical frameworks. All front-line service providers at WAVE are accredited with the Northern Ireland's Social Care Council (NISCC) or with a respective professional body. This ensures that service provision is enshrined within clear governance and standard frameworks which are subject to internal and external audit as required.

WAVE TRAUMA CENTRE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Objectives and activities (continued)

c. Main activities undertaken to further the charity's purposes for the public benefit

Across all of the contracts held by WAVE there have been increased referrals. In addition, new programmes and initiatives have been developed to meet the needs of the respective groups.

The work of the organisation is set out in the 2023-2024 Operational Plan. A list of achievements for 2023-2024 have been published in articles and across social media platforms throughout the year. However, in addition the work undertaken across the organisation can be found in:

- WAVE's annual reporting structures.
- In an organisational newsletter.
- In funding reports.
- In media briefings and,
- In WAVE's continued social media present through the various platforms utilized by the organization.

Throughout the year volunteering and engagement in internships has been extensive. WAVE has a dedicated volunteer group who deliver over 7,000 voluntary hours across a diverse range of areas. The Eirene Student Intern Project, which is based in Germany which has been in place for 12 years, enabled us to have a new intern Freddie Wacker. Freddie made an immense contribution to the work of WAVE Belfast. Christopher Hunter was also a dedicated volunteer working with his father Neal to maintain the remembrance garden. In addition, other students came and spent time in the organisation completing shorter pieces of work or contributing to projects and initiatives.

WAVE TRAUMA CENTRE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

a. Key Financial Performance Indicators

WAVE has been funded during the period of reporting by the Victims and Survivors Service (VSS) - through the Victim Support Programme (VSP) and through additional funding provided to support the completion of applications to the Troubles Permanent Disablement Payment Scheme (TPDPS). In addition, VSS covered the costs associated with the Health & Wellbeing, Advocacy and Trauma Education projects which had been previously funded through the EU Peace IV Programme. VSS have administered these programmes on behalf of The Executive Office. During the period of reporting this interim arrangement remained in place until the new EU Peace Plus Programme for these services in addition to trauma education recommences in June 2024.

In relation to WAVE's HIA project, VSS on behalf of the Executive Office have funded therapeutic and support services for survivors of HIA from January 2021. This will continue until March 2026.

In September 2022, WAVE was appointed to provide services for survivors of the Mother & Baby Institutions, Magdalene Laundries and Workhouses (MBMLW). This pilot funding remained in place throughout the period of reporting. An application for a five-year funding programme was opened in January 2024. WAVE's application to work in partnership with Adopt NI was successful with a commencement date of April 2024.

During the year WAVE also received funding from local authorities and agencies such as the Public Health Authority (PHA) in addition to donations from private individuals and companies to support specific restricted areas of work. The organization remains grateful to all those who have supported the work of the organisation.

WAVE has a reserves policy which was reviewed in 2023-2024 and is in the main in line with both WAVE's and the Charity Commission's guidelines. The reserves are part of prudent management and take into account Charity Commission guidance. The movement in reserves and transfers between reserves for the year are shown in the Statement of Financial Activities on page 27. The balance of unrestricted reserves was £518,724 and the balance of restricted reserves was £919,832 on the 31st of March 2024.

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TRUSTEES' REPORT (CONTINUED)
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Achievements and performance (continued)

b. Review of Activities

For over three decades the team at WAVE has been at the forefront of delivering therapeutic and support services across the community to victims and survivors of the Troubles and more recently to survivors of Historical Institutional Abuse and with survivors of the Mother and Baby's institutions, Magdalene Laundries and workhouses. It remains the only regional cross community group serving individuals regardless of their religious, political or cultural beliefs, or the circumstances of the incident without distinction.

Each strand of WAVE's work has faced challenges. In relation to the Troubles, the turmoil created by the British Government's Legacy legislation has had a detrimental impact on the lives of many; the increased pressure regarding the TPDPS scheme for those injured has brought many individuals to WAVE, however there has been an adverse impact noted in relation to the exclusion of many of those bereaved who do not meet the qualifying criteria. Despite the many ongoing challenges which have been presented compounded by the ongoing economic uncertainty; and the legacy of Covid on mental health; WAVE has continued to deliver a high standard of care, support and advocacy services to meet individuals' needs. However, the most persistent issue that has remained across the organisation as evident in 2022-2023 has been the continued pressures as given the complexity of needs and the demand which has outstripped resources. The demand is not solely regarding clients in Northern Ireland, referrals have increased from individuals and families across Ireland, Great Britain and from other areas across the world such as Canada, New Zealand, Australia and the United States. This reflects the movement of people out of northern and southern Ireland who were bereaved or injured as a result of the Troubles. A greater number of these individuals are returning to access online and telephone support and group and trauma education programmes.

In relation to WAVE's delivery of support and therapeutic services challenges have existed for survivors of historic institutional abuse given the outworking of the Redress Panel and the need for the existence and further existence of a psychosocial model of care. In tandem WAVE's work with survivors of the Mother & Baby Institutions, Magdalene Laundries and Workhouses (MBMLW) has been under increased pressure given the needs being presented. A new partnership approach with Adopt NI gives individuals and families a holistic service to meet the needs of this growing number of people.

Despite all of the challenges being presented within such an uncertain economic and political climate compounded as the Northern Ireland Assembly were not sitting during this period of time, work was ongoing with an emphasis on-

- The return and availability of greater face to face engagement supplemented with online service delivery,
- An extended range of creative and group-based health and wellbeing services with increased provision into the south of Ireland and GB.
- Online availability has also increased substantially with a focus on health and wellbeing, trauma education and personal development aimed at improving social connection.
- The creation of a range of new client based trauma education resources through face to face and increased online delivery.
- Enhanced monitoring and evaluation frameworks to enable the organisation to work more effectively by fully utilizing the online casework management system.
- Increased dissemination of testimonies and story through television documentaries and publications.

There were a number of key areas of achievement in 2023- 2024 that should be highlighted-

Embracing the outdoors has been a central thrust of programmes for this year. From walking groups, to cold water swimming, Tai Chi in the garden to an extension of horticultural projects the impact of all of this work has been really positive. Clients repeatedly report an improved sense of wellbeing, improved fitness, better sleep and a sense of connection to nature. Over the next year we intend to develop and enhance new processes to measure these benefits. This is an exciting area that offers a new way of working.

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Achievements and performance (continued)

While group programmes are immensely beneficial a central pressure exists on one to one services. The issue of addressing the legacy of the past has continued to be very challenging during this period of reporting. The devastating impact has been evident in new referrals to WAVE, the levels of which have not abated with an increased number of families bereaved who have been bereaved reengaging in service provision. The British Government continued to progress its Legacy Act despite widespread opposition. The British Government proceeded in taking the bill through the Committee stages ultimately leading to Royal Assent in Sept 2023. All investigative processes, civil actions and inquests were required to cease by May 2024. The bill has brought immense hurt, compounding the injustice and bringing trauma to the fore as reflected in the rising number of referrals of those bereaved to WAVE. In November 2023 the Legacy Bill was legally challenged. WAVE with the assistance of David Heraghty KC and Matt Higgins from Higgins, Holywood and Deazley (HHD) submitted an Legacy Intervener Submission into the court proceedings highlighting the issues that present for those bereaved.

Increasingly the needs of the bereaved are clearly evident given the legacy legislation and the issues which have emerged in relation to the Troubles Permanent Disablement Payment Scheme. To qualify for the latter scheme individuals, need to be able to demonstrate proximity to the incident in which their loved one lost their life. This has been exclusionary and has compounded the hurt and trauma faced by those bereaved. WAVE has helped a comprehensive paper which has been shared across Government. The team have also contributed to work being undertaken by the Victims Commissioner in this regard. It remains an area of priority for the year ahead.

If anything more starkly reflects the hurt and pain for those bereaved, it is Silent Testimony. In August 2023 the paintings were on display in the Irish Arts Centre in New York. It was wonderful to see new audiences engaged with this powerful work. As the year ended a gallery in the prestigious National Portrait Gallery in London was preparing for a formal opening in April 2024. WAVE continues to engage proactively wherever Silent Testimony is on display. It remains a poignant and effective voice to the ongoing impact of bereavement today.

For 14 years WAVE campaigned for a pension for those injured (known as the Troubles Permanent Disablement Payment Scheme - TPDPS) which came into fruition after a lengthy battle in August 2021. To meet the demands of this programme there has been a further increase in workload for the Welfare Team in 2023-2024, in relation to TPDPS. While there have been many frustrations, it has been positive to see awards being made to clients. At the close of business on 31st March 2024, 931 TPDPS applications have been submitted, with a further 540 on our waiting list. Whilst applications have increased, awards have still to be realized at the level anticipated. It has been a complex process, with the outcomes at times appearing slow. In all, 45 successful awards were made during the reporting period. While progress on pension delivery has not been as expeditious as we would like due to the complexity of many applications, the WAVE team are satisfied that the process is working and the outcomings are positive for those with permanent injuries. The application and assessment process has been a lot less straight forward than anticipated, resulting in a large volume of post-submission work with clients and an increasing number of appeals. For many clients, we are seeing waits of up to three to four years for a determination, with support and guidance being required throughout this journey.

The strategy of engaging with mainstream and social media on core issues when there was something substantive to say and to be able to respond quickly and authoritatively to issues as they arose continues to work effectively throughout 2023-2024. We continued to engage with mainstream media on issues such as legacy, the needs of the bereaved, the injured, the impact of trauma or disappearance. Throughout 2022-2023 we had engaged proactively with Keo Productions and Walk on Air for a major series for BBC NI and BBC national called 'Once Upon a Time in Northern Ireland' which was shown across the BBC networks in April 2023. The trauma education team continued to engage with the programme exploring how it could be rolled out across schools and other institutions to ensure maximum delivery.

The ongoing challenges of the legacy legislation continued to be prominent throughout 2023-2024. We responded proactively regarding the issues being presented undertaking extensive press releases and briefings. We remain indebted to the work undertaken by Dennis Godfrey a Board Member, who led much of this work throughout the year. We are indebted to Dennis for his continued guidance and help.

WAVE continued to have a presence on social media. On X (previously Twitter) there were approximately 1.2 million impressions, a significant decrease on the preceding year. Facebook engagement also decreased (-

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Achievements and performance (continued)

6.3%) with an average of 107,000 people reached through posts, with 17,922 new individuals reached. In all 457 posts were undertaken. Instagram reach increased by 3% to 730 reaches. The website has also generated greater following with further work and enhancement needed over the forthcoming financial year. 31,000 individuals have visited the website during 2023 to 2024. A new website is forthcoming in the next year.

In the autumn of 2023 a search to locate the body of Columba McVeigh who was 19 years of age and was abducted on Halloween night in 1975 ended in Bragan bog County Monaghan. This was immensely painful for the family involved. Our resolve to continue to highlight the issue of the disappeared continued with two new publications being developed to ensure the needs of the families were highlighted at each turn. We continued throughout the year to hold the annual events of the Disappeared Mass in St Patrick's Cathedral, Armagh; International Disappeared Day on the 30th of August 2023 with the lighting of beacons of light; and All Souls Day on the 2nd of November 2023 at Stormont buildings, Belfast. All of these events were well supported. During this period WAVE has continued to engage with the Independent Commission for the Location of Victims' Remains (ICLVR). There was sadness when we lost two very active group members Tucker (Thomas) McConville and Patricia Gearon (the sister of Peter Wilson). Events to mark the 25th recovery of Tucker's mum Jean had been held in August 2023, and a week earlier we marked the 50th anniversary of the disappearance of Patricia's brother Peter in August 1973. It was all the more poignant that Tucker and Patricia were present at these events.

WAVE have also continued to engage with senior politicians from the local Assembly, Westminster and the Dail. Our CEO Sandra Peake met President Biden during his visit to Belfast in April 2023. We also welcomed delegations from the Parliamentary Parties of Fianna Fail and Fianna Gael. We met with Simon Harris, the Minister for Justice for the Irish Government in May 2023. He later visited in July 2023 the search site for Columba McVeigh. We met with the Taoiseach Leo Varadkar in May 2023 regarding the issue of legacy and the search for the disappeared respectfully. Influencing also continued in written form. WAVE's team responded to relevant consultations and garnered the views of individuals affected by the focus of the area under review in each of our responses.

The extensive work undertaken across WAVE, some of which is detailed above, is only possible because of such a dedicated management board, staff, contractual and volunteer team. We are indebted to everyone who engages with us and supports us in our work. Despite all of the challenges presented during 2023-2024 and the ramifications and out workings of such a heavy workload, the achievements above demonstrate that it has been a very positive year. We received immense support from our Patrons in relation to Legacy and in specific projects. While applications for the injured pension are now underway, we need the continued assistance of our Patrons now more than ever as we face the challenges associated with the outworking's of the British Governments Legacy Bill, the creation of the Independent Commission for Reconciliation and Information Recover (ICRIR) and the need for a special bereavement support payment that recognizes the bereaved.

All of this presents a significant challenge for 2024-2025

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Achievements and performance (continued)

c.

Client Support

Client support was extensive throughout 2023-2024. The organization received 1,529 new referrals received with 1,157 accepted directly into services, with 372 on the waiting list, while 332 did not meet the criteria for services or did not respond post referral. This represented a significant increase of 36.64 % against 2022-2023 levels indicating a stable performance from year to year. That said the complexity of referrals remained high, leading the organisation to reassess the process for case management and the necessity for the prioritization of services. Self-referrals substantially increased while referrals from statutory providers were reduced given the outworking's of restrictions to key statutory services such as GP's. The largest concentration of new referrals continues to be presented in the Belfast, Armagh and the Ballymoney centres.

An analysis of referrals has shown that self-referrals continue to increase (25% increase from 2022-2023) year on year. The top three referral sources for the 2023-2024 year were, Self-Referral (70%), family member who is a WAVE client (10%) and Community Mental Health Teams (6%). This is a slight change to previous years where GPs were one of the top referrers. There are several potential reasons for this trend including the current accessibility issues people are facing when trying to access their GP services. The significant pressure post pandemic may have led to longer waiting times and reduced capacity for handling referrals. A substantially more positive reason for this is likely an increased awareness of WAVE and the services that are available, leading to more people accessing the services directly.

Referral demographics in relation to client locations were also reviewed for the 2023-2024 period, with referral volumes from the south of Ireland, Scotland and elsewhere in the world remaining consistent and stable. Newry, Mourne and Down saw an increase of 83% in the volume of referrals received which is noticeably higher in comparison to previous years down to the work of the small team linked to WAVE By the Sea.

There have been increased patterns of self-referral across the board. However, in addition WAVE has received increased referrals from individuals living in the south of Ireland, across Great Britain and elsewhere in the world. Services are tailored to provide assistance wherever individuals are living. Referrals have also increased due to the outworking's of Operation Kenova into the activities of an alleged agent called 'Stakeknife', and Operation Denton which has focused on the Glenanne gang. This work has led to an innovative service delivery model being created both face to face and online to meet client need.

WAVE's core frontline service regardless of where individuals reside is Outreach casework for those impacted by the Troubles/ Conflict. This service remains central to WAVE's model of psychosocial care. In excess of 7,492 case work visits were undertaken to 2,311 individuals during 2023-2024. This represents an 11% increase from the 2022-2023 fiscal year, with a 3% rise in individual clients.

A significant change which has affected these numbers has been a move back to greater face-to-face contact, with telephone and online contact continuing however at a reduced level. This blended approach has continued to offer greater accessibility, reducing feelings of isolation and loneliness and providing ongoing trauma support to individuals wherever they are based.

While one-to-one work increased slightly, in group delivery there was a slight decrease in group work regionally (501 which represents a decrease of 8% against the 2022-2023 level) of individuals engaged in group work support. In all some 116 peer group and personal development workshops were undertaken (a decrease of 6% on 2022-2023). In part this reduction was down to budgetary and personnel limitations given the pressure for one to one services. The programmes on offer have been multi focused, offering creativity, trauma education and personal development opportunities. There has been widespread support for greater group programmes. The move to return to face-to-face delivery was universally welcomed given the barriers to IT engagement such as limited access, wi-fi availability, or having access to suitable equipment. The team recognized that for many older people this was particularly challenging and have had a range of new and creative initiatives across the year.

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Achievements and performance (continued)

Monitoring and evaluation and ensuring the organization meets the needs of the clients that we serve is continually kept under review. Levels of service uptake and the demographic profile of new referrals. In 2023-2024 WAVE received referrals from across Northern Ireland, covering each county, with fairly equal representation across community and religious backgrounds. New referrals were also received from Ireland, Great Britain, Europe and elsewhere as outlined above.

Of the 1,157 new referrals accepted, the age range of referrals was from 2 to 93 years of age, with 58% male and 42% female noted. The breakdown of male versus female chime with the patterns for the preceding six years in which referrals from males has outnumbered female with the first increase noted in the analysis for the 2016-2017 financial period. This trend has continued unabated. An increase in men coming forward for support and therapeutic services is a really positive development and goes against the perceived norm of men being harder to access.

In order to meet the needs of all groups WAVE has increased opportunities for a range of group support programmes. The need for a return to specialist youth work continues to be an area under review. During the year we engaged with family therapists who developed a new service. This was a welcome addition given the resulting impact of trauma on family life and the complexities on family dynamics of an individual's own unique response to trauma.

In relation to VSS therapeutic services, 8,930 sessions of counselling were delivered to 904 individuals which is an increase of 11% on counselling sessions delivered in 2022-2023. The additional counselling sessions are specifically related to the rising referrals from those injured and the impact of legacy. We have continued to increase our team of sessional counsellors during the year and expanded the sites from which we run counselling, in order to meet increasing demand. Despite this continued expansion waiting lists remain high, particularly in Belfast. A mixture of telephone, face-to-face and online counselling is still being delivered. We also successfully renewed our annual rolling BACP accreditation for our counselling service. According to our CORE evaluation system of our counselling service for victims of the troubles clients 35% of clients achieved clinical change and 56% achieved reliable change. Satisfaction remained high across the centres. A High level of personal growth and learning is reflected in a quote from a client

"The space allowed me to explore the impact of my life in Northern Ireland. This enabled me to separate some of the conflicts as a result of the troubles that have had a lasting effect. Letting go of some of what has impacted me has given me the freedom to be me and explore more to allow me to have a better life experience."

Family Therapy was a new pilot project funded by VSS and delivered during 2022/23 a small number of sessions carried over into 2023/2024. In total 16 sessions were delivered to four families. This project was extremely valuable to families experiencing particular difficulties and had a huge impact on relationships and family functioning. It is hoped this work can continue into the future however without a specific funding stream this is difficult. However, it family therapy remains a vital additional element to our holistic package of services.

During the period of reporting the Regional Trauma Network continued taking and making referrals between statutory and community partners. It took some time to get protocols and referral mechanisms established and WAVE clients had 58 assessment sessions (78 sessions total) carried out with 31 clients with a view to a record of the numbers referred for Statutory Mental Health services in all five trust areas in NI from the Regional Trauma Network continues to increase. The volume of assessments has increased by 222% from the 2022-2023 fiscal year, accompanied by a 244% rise in the number of clients. This service is a vital partnership to provide seamless pathways of referral between statutory and community services for survivors of the NI conflict.

In complementary therapy 4,614 sessions were provided to 1,072 individuals which is an increase of 29% on complementary therapy delivered in 2022-2023, with significant health improvements noted (MYMOP Evaluation). 69% of clients who engaged with the service reported an overall improvement in their wellbeing after completing their complementary therapy sessions. Additionally, 79% noted an improvement in their primary symptom, and 61% observed an enhancement in the activity they previously found challenging. The complementary therapy service provided support to individuals experiencing a variety of symptoms, with the majority of clients reporting issues related to stress, anxiety, and pain. A higher percentage of women (55%)

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Achievements and performance (continued)

engaged with this service compared to men (45%). Additionally, 65% of all those engaged were aged between 51 and 70. This increase was mainly due to fewer lockdowns and restrictions as well as appointing an additional team of complementary therapists. Clients have reported improvements in physical activity, wellbeing, sleep, and a reduction in symptoms which was noted as significant. Client satisfaction has been extremely positive with significant health improvements noted. We hope to capture this data in a new project that will be delivered in 2024-2025.

Over the past seven years, dedicated Health and Well-Being Caseworkers have been established regionally. During this reporting period, caseworkers from all WAVE Centres completed 4,705 case visits, reflecting a 1% increase, to 937 individual clients, a 3% decrease, across Northern Ireland and cross-border. These visits involved conducting individual needs consultations and securing financial support for materials, equipment, or resources that enhance individuals' health and wellbeing.

Often these are life changing such as specially adapted wheelchairs; prosthetics; or tailored therapeutic and wellbeing services delivered on a home basis such as physiotherapy. There are many examples across casework each month.

A further outcome arising from the health and wellbeing of clients has been the delivery of trauma and the body courses across the centres. These have been evaluated and based on the feedback a new Trauma and the Body Two course has been developed. There was a further development with a new Healing Journeys pathway that has operated across all of the centres. The feedback from these programmes has been amazing. In addition, other health and wellbeing group programmes have supplemented these courses such as yoga, armchair aerobics, and mindfulness. Improvements in physical activity, wellbeing, sleep, and a reduction in symptoms were noted as significant. Client satisfaction has been extremely positive, rated in excess of 95%.

To meet the needs of the client groups across WAVE, WAVE's welfare service has also developed during 2023 to 2024, with a further seven workers bringing the team to sixteen. Despite the increased staff team, WAVE's Advice and Welfare services have experienced an unprecedented demand regionally for specialist services. They had 2,138 contacts with 962 clients and undertook 45 appeals. It is anticipated that representation at appeals will form a significant part of our work going forward. The impact of the welfare team's work can be graphically reflected in relation to the income maximization they achieved for clients in 2023-2024 of £1,404,516.53. This figure is based on income maximization; lump sum payments, backdated benefits, and appeals calculated over a 52-week period only, although the maximized client income will often exceed this period.

A new addition to the Welfare team as reported above was the four new Welfare workers focused on the TPDPS programme. 10,087 (8,020 in 2022-2023) contacts with 3,108 (1,685 in 2022-2023) individuals were undertaken during this period of reporting. The team recouped £3,551,015.90 in pension awards within this financial year. This is a significant increase on 2022-2023 even with the additional staff joining the team. However, this team is insufficient to meet the demand for assistance as there are currently 337 individuals on our waiting list on the 31st of March 2024. Further recruitment is ongoing. Bolstering the welfare team remains a key priority for WAVE in 2023-2024. The deadline for backdating (10 years' payment) was set for 31st August 2024 and while this deadline has been extended by the Secretary of State, it only became actioned in August 2024. Our commitment is to ensure that all clients on our waiting list can have their applications submitted in an expeditious way with increased awareness particularly across GB for those who are unaware that the programme exists.

In summary the targets for support services for outreach case work, health and wellbeing, counselling, peer group support and welfare services for victims and survivors of the Troubles were fully met and in the main exceeded the targets set across all work plans for 2023-2024.

The WAVE team, through a dedicated staff team allocated to these projects delivered the HIA Contract and the MBMLW Contract as outlined below.

Historical Institutional Abuse (HIA)

In December 2020, WAVE commenced a new service to support survivors of HIA and we shaped the Casework model of service delivery to meet the specific needs of the client group. During 2023-2024 the team provided

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Achievements and performance (continued)

1,621 sessions of counselling to 180 individuals and 288 sessions of complementary therapy to 68 individuals.

Casework support, including both outreach and health and wellbeing, was delivered to 684 individuals who received 4,092 sessions. 303 new referrals were received into the project of which 245 were accepted, with 40 awaiting referral at year end. During the year a rapid increase in referrals was noted as there was a Northern Ireland wide information campaign which brought new individuals forward for support. We consistently receive HIA referrals from VSS, self-referrals through word of mouth and through the Troubles team.

In addition to one to one casework our staff have provided support to a number of individuals in preparing their Statement of Lived Experience (232 sessions delivered to 81 clients) for the Historical Abuse Inquiry - Redress Board. The deadline for submitting applications to the Redress Board closes on 1st April 2025. We continue to support HIA survivor groups and individual survivors through group work as well as organising residential for established survivor groups and for clients who are not affiliated with any survivor groups. (98 clients benefited from these programmes).

According to our CORE evaluation system of our counselling service for HIA clients, 20% of clients achieved clinical change and 40% achieved reliable change. Feedback has been excellent, and increased understanding of the impact of trauma on the client as reflected in a quote from Client Y highlighting the power of psychoeducation as a therapeutic tool-

"I have increased clarity around my thinking. When I'm stressed, I can stop and think and be more rational with my decisions. I can use my window of tolerance sheet to recognise my triggers and try to stay in a calmer environment. I now know I was existing in fight or flight and that I am not to blame for the things that happened to me."

Mother and Baby Institutions, Magdalene Laundries and Workhouses (MBMLW)

In February 2024, WAVE were successful in tendering for and securing the contract to deliver MBMLW services for the next five years. Following this a new team of staff were appointed to deliver the MBMLW service dedicated to support the health and wellbeing of survivors of Mother and Baby Institutions, Magdalene Laundries and Workhouses. This contract is in its infancy as the term of reporting ended, however 62 individuals accessed the services during 2023 – 2024; with 401 counselling sessions delivered to 32 individuals; 265 complementary therapy sessions to 37 individuals; and 73 welfare contacts to 16 individuals was undertaken.

Group residential and group work for a number of groups who support survivors of MBMLW was also undertaken with 82 clients benefitting from these programmes. (82 clients benefited from these programmes).

Given the client group and the nuances associated with how they have been poorly treated in the past, the workload is significant and growing exponentially. Building strong relationships with individual clients, developing a strong project, and providing services to clients is sensitive and intense work. Clients have suffered high levels of trauma and require significant support; therefore, we have significantly added to our staff team to adequately meet the needs of our clients. Clients accessing counselling in this project show clinical change at 32% and reliable change at 43%.

Clients feel that their trauma is now being acknowledged in a tangible way through services and support that they received and very much welcome. This is reflected in a quote from a client who accessed counselling.

"I understand a lot more now than I did before about my relationship with my son. I see things more from his point of view. I no longer let his paternal relations bother me. I feel I am in a better place - not worried at all at present. I always let others say what they wanted to me but I find I am standing up for myself more."

Trauma Education Pathway

Throughout 2023-2024 Trauma Education has continued to grow and develop across all strands of WAVE's work programme as detailed below. The targets set for the year were exceeded and programme delivery remained strong throughout the period of reporting.

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TRUSTEES' REPORT (CONTINUED)
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Achievements and performance (continued)

A. Open Learning, School of Social Sciences, Education and Social Work and Trauma Workshop delivery

Short courses and workshops was a key feature of trauma education during 2023-2024. 153 students successfully completed 13 short courses during the year. These are accredited through Open Learning, within the School of Education, Queen's University. Workshops with the necessary Continuing Professional Development (CPD) hours continue to be a popular choice for students. A key area of growth was increased trauma education within WAVE's client groups. Courses / workshops delivered in all five centres which included new workshops, "Living with Chronic Pain", "Why We Sleep" and "Misuse of Over-the-Counter Drugs". The success and feedback of the Trauma & Body course for clients has led the team to deliver a follow-on Trauma & Body Two programme.

The team delivered short courses and workshops to 344 students with excellent feedback. The variety of courses was extensive, and the flexibility offered through online delivery enabled those who often cannot engage in training due to access, childcare, caring or other responsibilities to engage in full.

B. BSc Hons Psychological Trauma Studies

In July 2023 we celebrated the graduations of nine students from the BSc Hons in Psychological Trauma programme as they submitted their dissertations to end their four years of study. Feedback confirmed the beneficial learning and significant increase in trauma knowledge. Without exception, all students stated that this knowledge had benefitted both their personal and professional development.

In September 2023 the programme had a new intake of first year students. 16 students enrolled and attended three modules - WAV2008 Theoretical Perspectives on Trauma and Loss, WAV2013 Using Research and Evidence in Trauma Related Practice, and WAV2014 Developmental Trauma. A baseline evaluation form was completed by several students which will be repeated midway in 2025 and at the end of their learning journey in 2027. 11 students also returned for their third year and successfully passed WAV3017 Social and Political Aspects of Victimhood, WAV3018 Trauma Across Generations and WAV3019 Trauma Informed Approaches to Care. We remain committed to looking at possible entrance level qualifications.

C. Postgraduate Certificate and Postgraduate Diploma in Trauma Studies

The Postgraduate programme with University College Cork (UCC) has continued to develop; going from strength to strength. A major achievement in 2023-2024 was moving the Postgraduate Certificate and Diploma to a Masters in Trauma Studies pathway. A new cohort is due in the 2024-2025 academic year.

A new cohort of Post Graduate students commenced with UCC in September 2023. This fully online programme is well established, so UCC and WAVE were in a good place to recruit a high number of applicants. Sixty-four students registered across the three pathways on the programme (27 for MA, 26 for Diploma and 11 for Certificate, while 30 students returned for year two to complete the Postgraduate Diploma. In addition, approximately 350 students participated in the Trauma Studies Masterclasses during the academic year to hear a wide range of experts from the field.

The Trauma and Frontline Worker module developed in 2021 became operational in January 2022. It was transformed into a standalone module at Postgraduate Continuing Professional Development level and ran alongside teaching with the main postgraduate course on an alternative evening. This was delivered to eight students, as a pilot project during the year. All of the students were working in frontline services, including policing, nursing, and mental health services worldwide. Several were from Creeslough that had faced the loss of 10 individuals in an explosion in the village in October 2022. From January 2023- until the end of April 2023 the Trauma and the Frontline course was delivered over a twelve-week period each week with excellent reviews. Sadly, the course did not attract sufficient number to run in January 2024. It is expected that this standalone module will be offered again in January 2025. There is a potential bursary for "frontline workers" from ROI to apply through the Human Capital Initiative (HCI) so we anticipate it will run again in the future.

The proposal to transform this Postgraduate Certificate (Year 1) and Diploma (Year 2) in Trauma Studies to Masters has already garnered significant interest and will launch in September 2024 for past students who have already completed the Diploma. Only students with a 2:1 or better will be able to continue into Year 3. Feedback on the Postgraduate course has been extremely positive which is heartening for the WAVE and UCC team.

TRUSTEES' REPORT (CONTINUED)
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Achievements and performance (continued)

D. Professional Development- Citizenship Education

The Citizen Education team delivered 40 sessions to 1684 students between April 23 and March 24, involving 34 citizen educators. So that is 1684 individuals who have heard and felt the powerful testimonies of our courageous and committed educators. Our main disciplines include social work, nursing, medicine, art therapy and community youth work. We have worked with 10 international universities and two youth projects as well as two staff teams.

Of significant note is the fact that the WAVE Citizen Education programme is now a fundamental and core element in the social work degree programme across Northern Ireland in all campuses including Queens, Ulster, South Tyrone College and Belfast Met. Our Educators were involved in the Northern Ireland Social Care Council (NISCC) review of Social Work education and spoke to evaluators in both Ulster and Queens.

The feedback from the students shows exactly how the citizen educators are contributing to their professional development by helping them hone in on practical skills that they cannot learn from academic study. The real and tangible added value to the individual degree programmes is becoming more evident as exemplified in some of the evaluations below:

A Social work student from the 2023 intake said,

'Talking to real people who have been through these real life experiences has helped me with my communication skills and showed me why assessment is important.'

A Nursing student from the 2023 wrote,

'Don't be afraid to talk about it, small things matter, take more time with all patients, wee moments of time to check in and see if patients are okay. Don't back away if they start to talk'.

And finally a medical student from the tutorial group in May 2023 wrote,

'These talks will have a significant impact on my job as patients come with all sorts of layers, not just physical ailments, that we have to consider as a doctor. I hope that I can give patients a better experience than what some of them had when they had dismissive or patronising doctors. It was touching to hear of their different coping mechanisms and how they are still affected every day by their past, and it will help me look at the patient as a whole in the future. I had never thought before how long term stress from trauma can manifest in so many common physical conditions, and I think that will be essential for me to notice when I am a doctor.'

E. Bespoke Workshops

Bespoke one and two-day trauma workshops remain a frequent request from the community, voluntary and statutory organisations. We continue to deliver to CAPITA, Justice NI, HIA, the Legacy Team in PSNI, then Creeslough community, NEXUS, Decorum NI, and various schools including Dulwich College, China amongst many others undertook trauma awareness training. 502 staff and volunteers accessed trauma education through these bespoke trauma education programmes.

International Visits

International visits have started to recommence. In June 2023 we welcomed a delegation from American University who undertook a practicum looking at the role of WAVE in building greater understanding and awareness on a cross community basis. This provided a very useful body of work for the organisation, while there was amazing learning for the student cohort. WAVE has developed a trauma education engagement process with Long Beach California, with follow through to the Post Grad as several of the students have engaged in the post graduate programme with UCC.

In all some 25 international visits are undertaken. The trauma education team has to look carefully at the benefit of each engagement given the corresponding impact on trauma education delivery.

Advocacy and Campaigning:

The British Government's Legacy Act has been one of the most challenging processes to affect victims and survivors since the early release of prisoners at the time of the Good Friday Agreement. The need for advocacy has been all the greater during this period of reporting. Supporting victims and survivors to have a voice either through direct engagement in advocacy services, oral history or in written publications remains an important aspect of WAVE's work in 2023-2024.

From April 2023 to March 2024, 110 clients received support from the Advocacy Support Workers, with a total of

WAVE TRAUMA CENTRE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

102 face to face visits and 682 contacts made. Advocacy support is essential and whilst the focus has been on one-to-one work, group advocacy processes have also worked well with the Injured Support Group and Families of the Disappeared. Given the presenting issues, the advocacy team and others have produced policy papers, have engaged in presentations at a series of conferences or in articles and podcasts. Representation at a Government level and with key stakeholders has been a constant feature in 2023-2024 given the adverse impact on the lives of victims and survivors.

Whilst the legacy legislation has been one of the most pressing issues, the outworking's of the TPDPS scheme have also brought challenges for bereaved. The development of the Bereavement Support Award paper is currently being used as a lobbying tool in fighting for greater resources to support those bereaved. The issue of fairness for the bereaved has emerged from the outworking's of the TPDPS scheme given the legislative conditions which limit applications from the bereaved as they need to be present at the scene. The team at WAVE have argued that degrees of disablement is not appropriate for the bereaved. Any support package therefore should focus solely on recognition and acknowledgement of the loss of a loved one. It is on this basis that the team will continue to lobby and to make recommendations for greater fairness for those bereaved.

During 2023-2024 advocacy support with families engaging with the Police Ombudsman, PSNI Legacy Investigation Branch, Court Service or with specialised family advisory processes such as Operation Kenova, Operation Denton or with the Independent Commission for the Location of Victims' Remains (ICLVR) have continued. We remain firmly of the view that Operation Kenova offers the best opportunity to investigate to criminal justice standards Troubles related deaths. The launch of the interim report of Operation Kenova on the 8th of March was an important day for many of the families. The number of families engaging with WAVE linked to Operation Kenova or Operation Denton has increased.

There are always challenges that can emerge for families or for the organisation as a whole. WAVE relies on support across the community to enable these challenges to be met. It is important to acknowledge those who put themselves through the pain of running marathons or fundraising to help us in other ways. WAVE relies each year on the marathon to raise much needed finance. In 2023 a substantial team contributed to the Belfast Marathon covering the 26.2 miles raising just over £9,630 which was utilized to assist with service provision. Alex Attwood completed the Causeway marathon raising just over £2029. The Omagh and Belfast Centre raised substantial monies through hosting Christmas events and many others contributed through donations of £8,456.

We are also indebted to those who donated money in memory of their loved ones. Over the year the families of Frank Mulhern and Tucker McConville supported WAVE in their memory. We hope to remember these individuals and others who died in a special way within the grounds of WAVE.

The period of reporting has been a challenging period. The impact of the poisonous British Government Legacy Bill has had a very detrimental impact on the emotional and physical wellbeing of many of those bereaved. The referral rates remain very high and the complexity of need all the greater. This has caused us to adapt work processes and to look more carefully at the parameters for referrals.

WAVE's staff and contractual team are to be commended for adapting and working to ensure much needed services continue at this time. They have also adapted services to meet the needs of those who are living across the world with therapeutic delivery offered outside normal working hours to meet clients' needs. Equally, the team working with survivors of Institutional Abuse or with Mother and Baby Institutions, Magdalene Laundries and Workhouses have created survivor centred services to meet the diverse needs of these client groups. Given all these contracts there is increased pressure on waiting lists, which have had to be carefully managed. We remain committed to ensuring that service provision is underpinned by strong policies and procedures which are continually under review and by the delivery of accredited Trauma Education professional development programmes to ensure the team are updated and skilled appropriately to undertake the work required.

The WAVE team have continued to strive to provide a high standard of service, ethically and professionally driven to meet client needs. Everyone associated with WAVE is to be commended for the work undertaken throughout 2023-2024 which is a tremendous achievement, the impact of which is reflected by the feedback received from clients and the reports generated through monitoring and evaluation frameworks.

WAVE TRAUMA CENTRE
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

d.

As the 2023-2024 year ended our Director of Operations Gordon Buchanan retired from WAVE after 18 years due to ill health. Gordon's contribution to WAVE was immense and his determination to deliver the best to clients was without question. He was always immensely supportive to the team. Sadly, he passed away post year end in July 2024, just three months after retiring. His legacy lives on in the team he created and in particular in the work of the Omagh Centre. In keeping with Gordon's drive and ambition we remain committed to achieving the best that we can for survivors of trauma in the next financial year.

Investment policy and performance

The charity holds a portfolio of shares which are managed by Evelyn Group. During the year the shares made a gain of £593.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Financial risk management objectives and policies

The Management Board of WAVE are committed to establishing, maintaining and applying all necessary good practice measures to ensure that their duty of care to the management of the finances of the organisation is fulfilled.

WAVE receives funding and donations from Local Authorities, private individuals and commercial organisations and continues to meet the objectives set by funders and reports on the progress of its works in tailored reports.

WAVE has a reserves policy which is in line with both WAVE's and Charity Commission guidelines. The reserves are part of prudent management and take into account Charity Commission guidance.

Structure, governance and management

WAVE TRAUMA CENTRE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management (continued)

a. Constitution

WAVE Trauma Centre, known as WAVE, is a registered charity with the Northern Ireland's Charity Commission and a Company Limited by guarantee governed by its Articles and Memorandum of Association originally agreed in 2001. Prior to this WAVE was an unincorporated body established in 1991 to support women bereaved as a result of the Troubles. The organisation which was called 'Widows against Violence Empowered' became known by the acronym WAVE and was formally constituted as such in 1995. WAVE has grown and developed, now serving the needs of individuals and families, adults, young people and children directly affected by The Troubles. The philosophy and ethos of WAVE is one of inclusiveness. The organisation works with anyone affected by The Troubles regardless of their religious, political or cultural belief.

WAVE operates from six dedicated outreach centres in Belfast, Armagh, Omagh, Ballymoney, Derry Londonderry and Killough in addition to 18 satellite projects, which provide support and therapeutic services on a regional basis across Northern Ireland, the border areas of the Republic of Ireland, Great Britain and Internationally as required. WAVE sources support for those who present for services outside Northern Ireland with local accredited service providers.

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

WAVE TRAUMA CENTRE
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

A Board of Trustees, who act as Directors of the Company, comprising a Chair and nominated members govern WAVE. The Management Board may also co-opt other members to the Board in accordance with the Articles and Memorandum of Association. At the start of the 2022 financial year WAVE's Management Board had 13 Board members. Board members contribute to subgroups - new Management Board and staff subgroups were agreed, with terms of reference and these have been operational throughout the year.

All new Trustees received a formal induction into WAVE and the formal legal responsibilities that come with trusteeship. This is supplemented with more specialised training as outlined below. All Board members receive regular training in areas regarding employment law, grievance and disciplinary, recruitment and selection, corporate governance and relevant charity and company's legislation.

The Board of Trustees meet a minimum of seven times a year. The Chair and Vice-Chair, Treasurer and Company Secretary are elected from the existing Trustees at the Annual General Meeting. To assist the Board in its work a number of existing and new subgroups have been developed in addition to those already in place, namely, Human Resources and Finance (which includes Audit and Risk); Sustainability Development and Communication; Research Policy Development and IT; Community and Political Engagement; Trauma Education; and Contract Review (for the Victims and Survivors Service (VSS), Historical Institutional Abuse (HIA) and Mother & Baby Institutions, Magdalene Laundries and Workhouses (MBMLW) contracts). All subgroups are chaired by members of the Management Board with Board members and staff in attendance. A Chief Executive Officer manages the day-to-day management of WAVE with authority delegated by the Board of Trustees and reports back to the Board

WAVE has long and extensive experience of partnering with organisations to help improve services for victims and survivors of The Troubles or to enhance the skills and knowledge of practitioners in the field through accredited Trauma Education programmes. WAVE works with many voluntary and statutory organisations across Northern Ireland, the Republic of Ireland and Great Britain.

In education, WAVE works closely with Queen's University and Ulster University and in particular the Schools of Nursing and Midwifery at QUB; Social Work and Education at QUB and UU; Medicine at QUB delivering specialist Trauma Education programmes to student nurses, social work and medical students.

In relation to the post graduate WAVE has worked closely with University College Cork, with the School of Sociology and Criminology to develop the Post graduate pathway in Trauma Studies which became a Masters in Trauma Studies in 2022. WAVE works with a wide range of statutory and voluntary organisations regionally and internationally with organisations such as the International Committee for the Red Cross (ICRC), International Victim of Terrorism Networks and the German based Eirene organisation. All networks and opportunities are reviewed to ensure they are of value to the organisation and in particular the client base the organisation serves.

WAVE has a risk register and business continuity planning including a reserves policy which are updated annually.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management (continued)

d. Policies adopted for the induction and training of Trustees

Training for the Management Board is organised on a regular basis particularly in areas regarding employment law, including recruitment and selection, corporate governance, charity regulation and relevant company's legislation. New Trustees receive a formal induction into their role to familiarise themselves with both WAVE and the formal responsibilities that go with trusteeship. This is supplemented with more specialised training as outlined above. An annual strategic planning event which brings together Trustees and senior staff is due to be held to review the organisation's strategic goals and orientation and to agree an operational plan to meet the strategic objectives set. The Chair of the Board will commence an appraisal process of each member of the Board during the year. A register of gifts and interests is also compiled and reviewed each year.

e. Financial risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

f. Principal activities

WAVE is a registered charity with the Northern Ireland's Charity Commission and a Company Limited by guarantee governed by its Articles and Memorandum of Association originally agreed in 2001. Prior to this WAVE was an unincorporated body established in 1991 to support women bereaved as a result of the Troubles. The organisation which was called 'Widows against Violence Empowered' became known by the acronym WAVE and was formally constituted as such in 1995. WAVE has grown and developed now serving the needs of individuals and families, adults, young people and children directly affected by the Troubles. The philosophy and ethos of WAVE is one of inclusiveness. The organisation works with anyone affected by the Troubles regardless of their religious, political or cultural belief.

WAVE continues to have a unique role in relation to promoting specialist Trauma Education. The organisation provides a comprehensive introductory to advanced suite of accredited Trauma Education programmes across the community; from introductory short courses delivered through the School of Education; and a BSc Hons in Psychological Trauma both delivered in partnership with Queen's University, Belfast and a Masters in Trauma Studies pathway accredited by University College Cork. In addition, professional development Trauma Education programmes with a variety of institutions and professional healthcare providers are extensively delivered with positive reviews.

WAVE TRAUMA CENTRE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Plans for future periods

a. Future developments

The voluntary sector and in particular, the victims and survivors' sector are in a period of financial uncertainty in line with a suggestion of significant public expenditure savings being required from within the Northern Ireland budget. The uncertainty of Brexit has added substantially to these fears both in relation to budgetary cuts and the reduction in any EU monies allocated under the Peace and Reconciliation Programme.

WAVE intends to continue to build on its effective relationships with funding bodies and to continue to demonstrate through service delivery that it provides value for money and significant impact which is worthy of continuing funding. The organisation will continue to promote the outcomes and impact of its work alongside the outputs. We recognise the funding environment is becoming more stringent and resources are reduced. WAVE will work to ensure that services are provided at maximum level to meet the needs of those directly affected by the Troubles, survivors of HIA and survivors from the MBMLW.

Members' liability

The Members of the Company guarantee to contribute an amount not exceeding £1 to the assets of the Company in the event of winding up.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees 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.

WAVE TRAUMA CENTRE
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Disclosure of information to auditors

Each of the persons who are trustees at the time when this Trustees' report is approved has confirmed that::

- so far as that trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

This report was approved by the trustees, on 30 September 2024 and signed on their behalf by:

Auditors

The auditors, Miscampbell & Co., have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

WAVE TRAUMA CENTRE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Approved by order of the members of the board of Trustees on 30 September 2024 and signed on their behalf by:



Marianne Moutray
(Trustee)

WAVE TRAUMA CENTRE

Northern Ireland - Charity number 100204

Annual return

WAVE TRAUMA CENTRE
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WAVE TRAUMA CENTRE

Opinion

We have audited the financial statements of WAVE Trauma Centre (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, 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 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

WAVE TRAUMA CENTRE
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WAVE TRAUMA CENTRE (CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company 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 Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

WAVE TRAUMA CENTRE
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WAVE TRAUMA CENTRE (CONTINUED)

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes 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 Trustees 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of designing our audit, we determined materiality and assessed the risks of material misstatement in the financial statements, including how fraud may occur by enquiring of management of its own consideration of fraud. We also considered potential financial or other pressures, opportunity and motivations and identified the internal controls established to mitigate risks related to fraud or noncompliance with laws and regulations and how management monitor these processes. Appropriate procedures included the review and testing of manual journals and key estimates and judgements made by management.

We gained an understanding of the legal and regulatory framework applicable to the charitable company and the industry in which it operates and considered the risk of acts by the charitable company that were contrary to these laws and regulations, including fraud.

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

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. 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.

WAVE TRAUMA CENTRE
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WAVE TRAUMA CENTRE (CONTINUED)



Jonathan R Bethel (Senior statutory auditor)

for and on behalf of

Miscampbell & Co.

Chartered Accountants and Statutory Auditors

6 Annadale Avenue

Belfast

BT7 3JH

30 September 2024

WAVE TRAUMA CENTRE

Northern Ireland - Charity number 100204

Accounts

Registered number: NI039420
Charity number: NIC100204

WAVE TRAUMA CENTRE
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

WAVE TRAUMA CENTRE
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	-	14,799	14,799	19,060
Charitable activities	4	3,441,761	-	3,441,761	2,984,735
Other trading activities	5	-	11,049	11,049	4,307
Investments	6	-	1,571	1,571	976
Total income		3,441,761	27,419	3,469,180	3,009,078
Expenditure on:					
Raising funds	7	2,826	2,195	5,021	10,811
Charitable activities	8	3,383,088	4,660	3,387,748	2,761,716
Total expenditure		3,385,914	6,855	3,392,769	2,772,527
Net income before net (losses)/gains on investments		55,847	20,564	76,411	236,551
Net (losses)/gains on investments		-	(7,921)	(7,921)	4,134
Net movement in funds		55,847	12,643	68,490	240,685
Reconciliation of funds:					
Total funds brought forward		818,519	476,135	1,294,654	1,053,969
Net movement in funds		55,847	12,643	68,490	240,685
Total funds carried forward		874,366	488,778	1,363,144	1,294,654

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 31 to 59 form part of these financial statements.

WAVE TRAUMA CENTRE
(A company limited by guarantee)
REGISTERED NUMBER: NI039420

BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Intangible assets	13	9,098	16,855
Tangible assets	14	688,255	711,858
Investments	15	69,489	77,411
		<u>766,842</u>	<u>806,124</u>
Current assets			
Debtors	16	357,918	532,252
Cash at bank and in hand		542,151	442,368
		<u>900,069</u>	<u>974,620</u>
Creditors: amounts falling due within one year	17	(303,767)	(486,090)
Net current assets		<u>596,302</u>	<u>488,530</u>
Total assets less current liabilities		<u>1,363,144</u>	<u>1,294,654</u>
Net assets excluding pension asset		<u>1,363,144</u>	<u>1,294,654</u>
Total net assets		<u><u>1,363,144</u></u>	<u><u>1,294,654</u></u>
Charity funds			
Restricted funds	19	874,366	818,519
Unrestricted funds	19	488,778	476,135
Total funds		<u><u>1,363,144</u></u>	<u><u>1,294,654</u></u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 30 September 2023 and signed on their behalf by:

WAVE TRAUMA CENTRE
(A company limited by guarantee)
REGISTERED NUMBER: NI039420

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2023



Dr Mary Hannon-Fletcher

The notes on pages 31 to 59 form part of these financial statements.

WAVE TRAUMA CENTRE
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Cash flows from operating activities		
Net cash used in operating activities	99,783	108,564
	<hr/>	<hr/>
Cash flows from investing activities		
Net cash provided by investing activities	-	-
	<hr/>	<hr/>
Cash flows from financing activities		
Net cash provided by financing activities	-	-
	<hr/>	<hr/>
Change in cash and cash equivalents in the year	99,783	108,564
Cash and cash equivalents at the beginning of the year	442,368	333,804
Cash and cash equivalents at the end of the year	<u>542,151</u>	<u>442,368</u>

The notes on pages 31 to 59 form part of these financial statements

WAVE TRAUMA CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1. General information

WAVE Trauma Centre is a company limited by guarantee. The company is incorporated in Northern Ireland and has the company number NI039420. The registered office address and principal place of business is 5 Chichester Park South, Belfast, BT15 5DW. The principal activity of the company is to support those bereaved and injured as a result of The Troubles.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

WAVE Trauma Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Company, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

WAVE TRAUMA CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Company to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Intangible assets and amortisation

Intangible assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following basis:

Licences - 20 % Straight line

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

WAVE TRAUMA CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Freehold property	- 2% / 3% straight line
Fixtures & fittings	- 25% straight line
Motor vehicles	- 25% straight line
Fixtures and fittings	- 25% Straight line
Computer equipment	- 25% straight line

2.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments held as fixed assets are shown at cost less provision for impairment.

2.8 Debtors

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

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

WAVE TRAUMA CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.11 Financial instruments

The Company 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.

2.12 Pensions

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

WAVE TRAUMA CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

3. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £
Staff donations G.A.Y.E	-	-
Other donations	10,593	10,593
Other voluntary income	4,206	4,206
	<u>14,799</u>	<u>14,799</u>
	<u><u>14,799</u></u>	<u><u>14,799</u></u>
	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Other donations	17,390	17,390
Other voluntary income	1,670	1,670
	<u>19,060</u>	<u>19,060</u>
	<u><u>19,060</u></u>	<u><u>19,060</u></u>

WAVE TRAUMA CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

4. Income from charitable activities

	Restricted funds 2023 £	Total funds 2023 £
Victims Support Programme	1,805,730	1,805,730
Belfast City Council	5,000	5,000
TEO	221,492	221,492
HIA HWB Contract	319,429	319,429
MBMLW	39,066	39,066
PEACE IV	480,438	480,438
BHSCT	-	-
National Lottery Community Fund	4,735	4,735
VSS - TPDPS	446,676	446,676
Department of Foreign Affairs	280	280
Funds Ireland	37,631	37,631
Training income	81,284	81,284
	3,441,761	3,441,761

PEACE IV

PEACE IV Trauma Education	134,833
PEACE IV HWB	217,658
PEACE IV Training	20,103
PEACE IV Social Isolation	62,279
PEACE IV Peacebuilding	23,516
PEACE IV RLE	10,000
PEACE IV Family Therapy	<u>12,049</u>
	480,438

TEO

TEO GAP Trauma Education	101,504
TEO GAP HWB & Advocacy	118,462
TEO	<u>1,526</u>
	221,492

WAVE TRAUMA CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

4. Income from charitable activities (continued)

	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Victims Support Programme	1,597,515	1,597,515
PEACE IV Training	8,934	8,934
PEACE IV Trauma Education	177,012	177,012
HIA HWB Contract	514,687	514,687
PEACE IV Social Isolation	37,945	37,945
PEACE IV HWB	260,911	260,911
BHSCT	34,136	34,136
National Lottery Community Fund	2,231	2,231
VSS - TPDPS	311,464	311,464
PEACE IV Peacebuilding	226	226
Funds Ireland	4,502	4,502
Training income	35,172	35,172
	<u>2,984,735</u>	<u>2,984,735</u>

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2023 £	Total funds 2023 £
Fundraising events	10,884	10,884
Compensation Agency	165	165
	<u>11,049</u>	<u>11,049</u>

WAVE TRAUMA CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

5. Income from other trading activities (continued)

Income from fundraising events (continued)

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Fundraising events	4,202	4,202
Compensation Agency	105	105
	4,307	4,307
	4,307	4,307

6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £
Income from UK listed investments	1,392	1,392
Bank interest receivable	179	179
	1,571	1,571
	1,571	1,571

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Income from UK listed investments	974	974
Bank interest receivable	2	2
	976	976
	976	976

WAVE TRAUMA CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

7. Expenditure on raising funds

Costs of raising voluntary income

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Raising funds	-	216	216
Allocated centrally incurred fundraising and governance costs	2,826	1,979	4,805
	<u>2,826</u>	<u>2,195</u>	<u>5,021</u>

WAVE TRAUMA CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

7. Expenditure on raising funds (continued)

Costs of raising voluntary income (continued)

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Raising funds	-	216	216
Allocated centrally incurred fundraising and governance costs	2,826	7,769	10,595
	<u>2,826</u>	<u>7,985</u>	<u>10,811</u>

8. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £
Victims Support Programme	1,756,256	-	1,756,256
TPDPS	443,801	-	443,801
Department of Foreign Affairs	280	-	280
Other Charitable Activities	117,285	4,660	121,945
Local Government	6,526	-	6,526
TEO	219,968	-	219,968
HIA HWB Contract	317,428	-	317,428
PEACE IV	458,961	-	458,961
MBMLW	39,067	-	39,067
Funds Ireland	18,781	-	18,781
National Lottery Community Fund	4,735	-	4,735
	<u>3,383,088</u>	<u>4,660</u>	<u>3,387,748</u>

WAVE TRAUMA CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

8. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

PEACE IV

PEACE IV Trauma Education	114,102
PEACE IV HWB & Advocacy	217,659
PEACE IV Training	20,103
PEACE IV Social Isolation	61,531
PEACE IV Peacebuilding	23,516
PEACE IV RLE	10,000
PEACE IV Family Therapy	<u>12,049</u>
	458,961

TEO

TEO GAP HWB & Advocacy	118,463
TEO GAP Trauma Education	<u>101,505</u>
	219,968

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total 2022 £</i>
Victims Support Programme	1,528,772	-	1,528,772
Belfast Health & Social Care Trust	40,374	-	40,374
TPDPS	305,420	-	305,420
PEACE IV Social Isolation	38,786	-	38,786
Other Charitable Activities	119,221	4,411	123,632
Local Government	140	-	140
PEACE IV Trauma Education & Training	198,805	-	198,805
HIA HWB Contract	257,917	-	257,917
PEACE IV HWB & Advocacy	260,911	-	260,911
PEACE IV Peacebuilding	226	-	226
Funds Ireland	4,502	-	4,502
National Lottery Community Fund	2,231	-	2,231
	<u>2,757,305</u>	<u>4,411</u>	<u>2,761,716</u>

WAVE TRAUMA CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

9. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Victims Support Programme	1,539,281	216,975	1,756,256
TPDPS	428,568	15,233	443,801
Department of Foreign Affairs	280	-	280
Other Charitable Activities	18,110	103,835	121,945
Local Government	6,526	-	6,526
TEO	218,321	1,647	219,968
HIA HWB Contract	268,294	49,134	317,428
PEACE IV	455,614	3,347	458,961
MBMLW	35,340	3,727	39,067
Funds Ireland	-	18,781	18,781
National Lottery Community Fund	4,735	-	4,735
	<u>2,975,069</u>	<u>412,679</u>	<u>3,387,748</u>

WAVE TRAUMA CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

9. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2022 £</i>	<i>Support costs 2022 £</i>	<i>Total funds 2022 £</i>
Victims Support Programme	1,329,981	198,791	1,528,772
Belfast Health & Social Care Trust	36,348	4,026	40,374
TPDPS	296,341	9,079	305,420
PEACE IV Social Isolation	38,786	-	38,786
Other Charitable Activities	31,018	92,614	123,632
Local Government	140	-	140
PEACE IV Trauma Education & Training	198,805	-	198,805
HIA HWB Contract	214,644	43,273	257,917
PEACE IV HWB & Advocacy	258,809	2,102	260,911
PEACE IV Peacebuilding	226	-	226
Funds Ireland	-	4,502	4,502
National Lottery Community Fund	2,231	-	2,231
	<u>2,407,329</u>	<u>354,387</u>	<u>2,761,716</u>

Analysis of direct costs

	Victims Support Programme 2023 £	BHSCT 2023 £	TPDPS 2023 £	DOFA 2023 £	Other Charitable Activities 2023 £
Staff costs	965,245	-	419,927	-	7,295
Counselling expenses	299,437	-	-	-	(180)
Complementary therapy	130,008	-	-	-	-
Software Licence	14,109	-	2,997	-	-
Programme costs	91,737	-	-	280	11,191
Membership fees	904	-	1,820	-	-
Recruitment costs	6,896	-	1,786	-	-
Printing, postage & stationery	30,855	-	2,038	-	(196)
Supervision costs	90	-	-	-	-
	<u>1,539,281</u>	<u>-</u>	<u>428,568</u>	<u>280</u>	<u>18,110</u>

WAVE TRAUMA CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

9. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Local Government 2023 £	TEO 2023 £	HIA HWB Contract 2023 £	PEACE IV 2023 £	MBMLW 2023 £
Staff costs	-	174,331	185,032	310,540	31,818
Counselling Expenses	-	-	43,224	-	735
Complementary therapy	-	-	7,620	-	480
Software Licence	-	-	2,823	-	58
Programme costs	6,526	40,552	24,897	127,343	1,681
Membership fees	-	-	-	-	-
Recruitment costs	-	-	129	-	43
Printing, postage & stationery	-	-	2,514	-	210
Supervision costs	-	3,438	2,055	17,731	315
	<u>6,526</u>	<u>218,321</u>	<u>268,294</u>	<u>455,614</u>	<u>35,340</u>

	National Lottery Community Fund 2023 £	Total funds 2023 £
Staff costs	-	2,094,188
Counselling Expenses	-	343,216
Complementary Therapy	-	138,108
Software Licence	-	19,987
Programme Costs	4,735	308,942
Membership Fees	-	2,724
Recruitment Costs	-	8,854
Printing, postage & stationery	-	35,421
Supervision costs	-	23,629
	<u>4,735</u>	<u>2,975,069</u>

WAVE TRAUMA CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

9. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

<u>PEACE IV</u>		<u>TEO</u>	
PEACE IV Trauma Education	114,102	TEO GAP HWB & Advocacy	116,816
PEACE IV HWB & Advocacy	214,312	TEO GAP Trauma Education	<u>101,505</u>
PEACE IV Training	20,103		218,321
PEACE VI Social Isolation	61,531		
PEACE VI Peacebuilding	23,516		
PEACE VI RLE	10,000		
PEACE VI Family Therapy	<u>12,049</u>		
	<u>455,614</u>		

	<i>Victims Support Programme</i>	<i>BHSCT</i>	<i>TPDPS</i>	<i>PEACE IV Social Isolation</i>	<i>Other Charitable Activities</i>
	2022	2022	2022	2022	2022
	£	£	£	£	£
Staff costs	986,420	34,605	203,824	-	12,751
Counselling expenses	222,868	1,050	78,735	-	-
Complementary therapy	58,247	-	8,400	-	-
Software Licence	15,238	-	2,178	-	-
Programme costs	24,366	-	-	38,786	17,836
Membership fees	1,255	-	453	-	-
Recruitment costs	2,703	-	2,746	-	431
Printing, postage & stationery	18,884	43	5	-	-
Supervision costs	-	650	-	-	-
	<u>1,329,981</u>	<u>36,348</u>	<u>296,341</u>	<u>38,786</u>	<u>31,018</u>

WAVE TRAUMA CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

9. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Local Government 2022 £</i>	<i>PEACE IV Trauma Education & Training 2022 £</i>	<i>HIA HWB Contract 2022 £</i>	<i>PEACE IV HWB & Advocacy 2022 £</i>	<i>PEACE IV Peacebuilding 2022 £</i>
Staff costs	-	134,111	163,508	244,821	-
Counselling expenses	140	-	33,978	-	-
Complementary therapy	-	-	1,814	-	-
Software Licence	-	-	2,146	-	-
Programme costs	-	64,694	9,359	-	226
Membership fees	-	-	-	-	-
Recruitment costs	-	-	457	-	-
Printing, postage & stationery	-	-	1,457	-	-
Supervision costs	-	-	1,925	13,988	-
	<u>140</u>	<u>198,805</u>	<u>214,644</u>	<u>258,809</u>	<u>226</u>

	<i>National Lottery Community Fund 2022 £</i>	<i>Total funds 2022 £</i>
Staff costs	-	1,780,040
Counselling expenses	-	336,771
Complementary therapy	-	68,461
Software Licence	-	19,562
Programme costs	2,231	157,498
Membership fees	-	1,708
Recruitment costs	-	6,337
Printing, postage & stationery	-	20,389
Supervision costs	-	16,563
	<u>2,231</u>	<u>2,407,329</u>

WAVE TRAUMA CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

9. Analysis of expenditure by activities (continued)

Analysis of support costs

	Victims Support Programme 2023 £	BHSCT 2023 £	TPDPS 2023 £	Other Funds 2023 £	TEO 2023 £
Depreciation	-	-	-	101,732	-
Rent payable	72,482	-	-	-	-
Rates & water charges	2,712	-	-	736	-
Utilities	36,874	-	313	(565)	-
Repairs & maintenance	15,983	-	68	55	-
Insurance	9,713	-	1,540	-	-
Premises costs	19,493	-	294	750	-
Vehicle costs	1,567	-	-	-	-
Travelling expenses	16,771	-	4,390	622	1,647
Computer equipment & software	20,041	-	2,901	-	-
Office furniture & equipment	1,754	-	-	-	-
Telephone	18,479	-	5,678	-	-
General expenses	1,106	-	49	505	-
	<u>216,975</u>	<u>-</u>	<u>15,233</u>	<u>103,835</u>	<u>1,647</u>

WAVE TRAUMA CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

9. **Analysis of expenditure by activities (continued)**

Analysis of support costs (continued)

	HIA HWB 2023 £	PEACE IV HWB & Advocacy 2023 £	MBMLW 2023 £	Funds Ireland 2023 £	Total funds 2023 £
Depreciation	-	-	-	-	101,732
Rent payable	22,000	-	-	-	94,482
Rates & water charges	285	-	-	-	3,733
Utilities	9,027	-	-	-	45,649
Repairs & maintenance	645	-	-	-	16,751
Insurance	2,010	-	74	-	13,337
Premises costs	5,827	-	-	18,781	45,145
Vehicle costs	-	-	-	-	1,567
Travelling expenses	2,272	3,347	568	-	29,617
Computer equipment & software	2,451	-	2,489	-	27,882
Office furniture & equipment	-	-	-	-	1,754
Telephone	4,132	-	596	-	28,885
General expenses	485	-	-	-	2,145
	<u>49,134</u>	<u>3,347</u>	<u>3,727</u>	<u>18,781</u>	<u>412,679</u>

WAVE TRAUMA CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

9. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	<i>Victims Support Programme 2022 £</i>	<i>BHSCT 2022 £</i>	<i>TPDPS 2022 £</i>	<i>Other Charitable Activities 2022 £</i>	<i>PEACE IV Trauma Education 2022 £</i>
Depreciation	-	-	-	90,213	-
Rent payable	70,300	-	-	-	-
Rates & water charges	2,136	-	-	794	-
Utilities	22,146	-	-	-	-
Repairs & maintenance	39,829	-	-	916	-
Insurance	7,051	2,754	1,043	-	-
Premises costs	12,147	-	-	-	-
Travelling expenses	4,595	-	4,022	-	-
Computer equipment & software	24,271	855	2,733	-	-
Telephone	14,722	397	1,227	-	-
General expenses	1,594	20	54	691	-
	<u>198,791</u>	<u>4,026</u>	<u>9,079</u>	<u>92,614</u>	<u>-</u>

	<i>HIA HWB Contract 2022 £</i>	<i>PEACE IV HWB & Advocacy 2022 £</i>	<i>TPDPS 2022 £</i>	<i>Funds Ireland 2022 £</i>	<i>Total funds 2022 £</i>
Depreciation	-	-	-	-	90,213
Rent payable	16,256	-	-	-	86,556
Rates & water charges	88	-	-	-	3,018
Utilities	5,828	-	-	-	27,974
Repairs & maintenance	9,213	-	-	-	49,958
Insurance	1,337	-	-	-	12,185
Premises costs	1,200	-	-	4,502	17,849
Travelling expenses	1,640	2,102	-	-	12,359
Computer equipment & software	4,906	-	-	-	32,765
Telephone	2,606	-	-	-	18,952
General expenses	199	-	-	-	2,558
	<u>43,273</u>	<u>2,102</u>	<u>-</u>	<u>4,502</u>	<u>354,387</u>

WAVE TRAUMA CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

9. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

10. Auditors' remuneration

	2023	2022
	£	£
Fees payable to the Company's auditor for the audit of the Company's annual accounts	2,800	2,800
	2,800	2,800

11. Staff costs

	2023	2022
	£	£
Wages and salaries	1,778,627	1,523,217
Social security costs	171,633	132,583
Contribution to defined contribution pension schemes	143,928	124,240
	2,094,188	1,780,040

The average number of persons employed by the Company during the year was as follows:

	2023	2022
	No.	No.
Outreach, Youth and Admin staff	56	50
Manager and supervisory staff	17	14
	73	64

No employee received remuneration amounting to more than £60,000 in either year.

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

WAVE TRAUMA CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

13. Intangible assets

	Licences £
Cost	
At 1 April 2022	37,934
At 31 March 2023	<u>37,934</u>
Amortisation	
At 1 April 2022	21,079
Charge for the year	7,757
At 31 March 2023	<u>28,836</u>
Net book value	
At 31 March 2023	<u><u>9,098</u></u>
At 31 March 2022	<u><u>16,855</u></u>

WAVE TRAUMA CENTRE

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14. Tangible fixed assets

	Freehold property £	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Computer equipment £
Cost or valuation					
At 1 April 2022	695,504	54,951	83,867	183,375	104,605
Additions	10,718	6,966	-	34,530	18,157
At 31 March 2023	706,222	61,917	83,867	217,905	122,762
Depreciation					
At 1 April 2022	103,230	47,793	51,954	118,362	89,105
Charge for the year	18,416	7,348	15,956	39,986	12,268
At 31 March 2023	121,646	55,141	67,910	158,348	101,373
Net book value					
At 31 March 2023	584,576	6,776	15,957	59,557	21,389
At 31 March 2022	592,274	7,158	31,913	65,013	15,500

WAVE TRAUMA CENTRE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Total
£

1,122,302
70,371

1,192,673

410,444
93,974

504,418

688,255

711,858

WAVE TRAUMA CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

15. Fixed asset investments

	Listed investments £	Other fixed asset investments £	Total £
Cost or valuation			
At 1 April 2022	70,085	7,326	77,411
Revaluations	(2,624)	(5,298)	(7,922)
At 31 March 2023	67,461	2,028	69,489
Net book value			
At 31 March 2023	67,461	2,028	69,489
At 31 March 2022	70,085	7,326	77,411

16. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	293,655	466,267
Prepayments and accrued income	64,263	65,985
	357,918	532,252

17. Creditors: Amounts falling due within one year

	2023 £	2022 £
Bank overdrafts	8	-
Trade creditors	183,282	349,131
Other creditors	640	4,708
Accruals and deferred income	119,837	132,251
	303,767	486,090

WAVE TRAUMA CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

18. Financial instruments

	2023	2022
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>542,151</u>	<u>442,368</u>

Financial assets measured at fair value through income and expenditure comprise cash at bank & in hand.

WAVE TRAUMA CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

19. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2023 £
Unrestricted funds					
General Funds 1	476,135	27,419	(6,855)	(7,921)	488,778
Restricted funds					
Restricted Fund 1	818,519	3,441,761	(3,385,914)	-	874,366
Total of funds	1,294,654	3,469,180	(3,392,769)	(7,921)	1,363,144

WAVE TRAUMA CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

19. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Gains/ (Losses)</i>	<i>Balance at 31 March 2022</i>
	£	£	£	£	£
Unrestricted funds					
General Funds 1	460,054	24,343	(12,396)	4,134	476,135
Restricted funds					
Restricted Fund 1	593,915	2,984,735	(2,760,131)	-	818,519
Total of funds	1,053,969	3,009,078	(2,772,527)	4,134	1,294,654

20. Summary of funds

Summary of funds - current year

	<i>Balance at 1 April 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Gains/ (Losses)</i>	<i>Balance at 31 March 2023</i>
	£	£	£	£	£
General funds	476,135	27,419	(6,855)	(7,921)	488,778
Restricted funds	818,519	3,441,761	(3,385,914)	-	874,366
	1,294,654	3,469,180	(3,392,769)	(7,921)	1,363,144

Summary of funds - prior year

	<i>Balance at 1 April 2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Gains/ (Losses)</i>	<i>Balance at 31 March 2022</i>
	£	£	£	£	£
General funds	460,054	24,343	(12,396)	4,134	476,135
Restricted funds	593,915	2,984,735	(2,760,131)	-	818,519
	1,053,969	3,009,078	(2,772,527)	4,134	1,294,654

WAVE TRAUMA CENTRE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

21. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	636,531	51,724	688,255
Intangible fixed assets	8,614	484	9,098
Fixed asset investments	-	69,489	69,489
Current assets	532,988	367,081	900,069
Creditors due within one year	(303,767)	-	(303,767)
Total	874,366	488,778	1,363,144

Analysis of net assets between funds - prior year

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	655,928	55,930	711,858
Intangible fixed assets	15,121	1,734	16,855
Fixed asset investments	-	77,411	77,411
Current assets	633,560	341,060	974,620
Creditors due within one year	(486,090)	-	(486,090)
Total	818,519	476,135	1,294,654

WAVE TRAUMA CENTRE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

22. Reconciliation of net movement in funds to net cash flow from operating activities

	2023	2022
	£	£
Net income for the year (as per Statement of Financial Activities)	68,490	240,685
Adjustments for:		
Depreciation charges	101,731	90,213
Gains/(losses) on investments	7,921	(4,134)
Decrease/(increase) in debtors	174,335	(89,125)
Increase/(decrease) in creditors	(182,323)	199,648
Purchase of fixed assets	(70,371)	(328,723)
Net cash provided by operating activities	99,783	108,564

23. Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash in hand	542,151	442,368
Total cash and cash equivalents	542,151	442,368

24. Analysis of changes in net debt

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash at bank and in hand	442,368	99,783	542,151
Bank overdrafts repayable on demand	-	(8)	(8)
	442,368	99,775	542,143

25. Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £143,928 (2022 - £124,240).

WAVE TRAUMA CENTRE

Northern Ireland - Charity number 100204

Annual report

Registered number: NI039420
Charity number: NIC100204

WAVE TRAUMA CENTRE
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

WAVE TRAUMA CENTRE
(A company limited by guarantee)

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WAVE TRAUMA CENTRE
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023

Trustees	Cathy McCann, Chair Marianne Moutray, Vice Chair Mark Jackson, Secretary Rev Dr David Clements Dennis Godfrey Martin McAnallen Mark Kelly Peter Heathwood Prof Tony Gallagher Dr Mary Hannon-Fletcher, Treasurer Jill Caskey Lynne Stevenson Aoife Gormally
Company registered number	NI039420
Charity registered number	NIC100204
Registered office	5 Chichester Park South Belfast BT15 5DW
Chief executive officer	Sandra Peake
Independent auditors	Miscampbell & Co. Chartered Accountants and Statutory Auditors 6 Annadale Avenue Belfast BT7 3JH
Bankers	Ulster Bank Limited 202-206 York Street Belfast BT15 1HY
Solicitors	Thompson Solicitors 39 Frances Street Newtownards BT23 7DW

WAVE TRAUMA CENTRE
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report together with the audited financial statements for the 1 April 2022 to 31 March 2023. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and activities

a. Policies and objectives

WAVE Trauma Centre (known as WAVE) was initially established in 1991 to support those bereaved and injured as a result of the Troubles. WAVE's objectives are:

1. The relief of poverty, sickness and distress suffered by those members of the public in Northern Ireland who have experienced bereavement and/or trauma through or as a result of the civil unrest in Northern Ireland.
2. The advancement of education of the community in the area of benefit in matters relating to the nature of such bereavement and/or trauma.

From September 2022 WAVE extended its remit to support survivors of Mother & Baby Institutions, Magdalene Laundries and Workhouse (MBMLW) as outlined below. In addition to continuing to support survivors of Historical Institutional Abuse. .

The prime objectives for WAVE for 2022-2023 were to continue to provide a range of high-quality therapeutic support interventions on an individual and group basis from dedicated outreach centres and satellite projects across Northern Ireland, Ireland, Great Britain and in other areas of the world to meet the needs of victims and survivors of Northern Ireland's 'Troubles'/Conflict, survivors of Historical Institutional Abuse (HIA) and survivors of the Mother and Baby Institutions, Magdalene Laundries and Workhouses (MBMLW). Services include: :

- The provision of Outreach casework throughout Northern Ireland, Ireland, Great Britain and elsewhere in response to need.
- The extension of counselling and psychotherapeutic services for adults, young people and children through centre delivery, and from 18 satellite projects in Northern Ireland in addition to the acquisition of therapeutic services from accredited practitioners in Ireland, Great Britain and elsewhere as required.
- The extension of a complementary therapy service for adults and young people aged from 16 years and over.
- The provision of an extensive Health and Wellbeing programme focused on resilience, trauma and the body, post traumatic growth and ending social isolation.
- The provision of a specialist case management service for survivors of HIA.
- The provision of a specialist case management service for survivors of MBMLW.
- The continued development of advice and welfare assistance on both a centre and outreach basis.

WAVE TRAUMA CENTRE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

- The provision of a new welfare service focused on supporting applicants for the Troubles Permanent Disablement Payment Scheme (TPDPS).
- The continuation and revision of peer group support initiatives.
- The continuation of specialist group support initiatives for those injured or whose loved ones disappeared during The Troubles/Conflict.
- The development of an advocacy service to assist clients' work through legacy issues or other issues.
- The delivery of seminars, conferences and publications in order to continue to meet both the individuals' and their families' needs.

These objectives were fully met.

In respect of Trauma Education, the objectives were fully met with the delivery of:

- Accredited Trauma Education programmes at community, voluntary and statutory level from introductory level to post graduate level.
- The further development of continued Professional Development of front-line health and social care staff, allied health professional groups and key statutory and community agencies.
- The development of an innovative online post graduate trauma pathway.
- The further extension of WAVE's Citizenship Education Programme focused on promoting the need for trauma focused care for those bereaved, injured and traumatised as a result of The Troubles/Conflict.
- The provision of bespoke trauma education programmes to meet organizational needs.

Throughout 2022-2023 there was significant development and enhancement of accredited Trauma Education programmes delivered through a blended learning process. The post graduate pathway progressed to a Masters in Trauma Studies Programme with University College Cork. A number of bespoke trauma programmes were also developed and fully delivered to meet organizational needs, locally and internationally. Further details regarding the enhancement of trauma education are provided overleaf.

WAVE TRAUMA CENTRE
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

b. Activities for achieving objectives

During this period of reporting there were many challenges that were presented in meeting the demand for services. The longer-term ramifications of Covid on individuals' health and wellbeing, the ongoing progression of the British Government's Legacy Bill and the rising demand from those injured emerging out of the conflict placed pressure on the availability of staff and on resources. Despite these challenges a greater number of clients were reached not only in Northern Ireland but worldwide, a diverse range of online services were developed, and successfully delivered, and new initiatives were shaped and honed following review and evaluation regionally.

A central thrust of the team's work has been to ensure that all support and therapeutic services delivered by WAVE's staff and contractual team are consistent across the organisation's centres through a clear set of procedures and protocols with cases taken on a referral basis. The rising demand for services has resulted in the continued use of a triage system to ensure that services were responsive to those most in need. All services are underpinned by clear protocols, professional standards, and ethical frameworks. All front-line service providers at WAVE are accredited with the Northern Ireland Social Care Council (NISCC) or with a respective professional body. This has many benefits. In particular it ensures that staff are committed to ongoing professional development and work within clear standards and an accountability framework.

c. Main activities undertaken to further the charity's purposes for the public benefit

The rising patterns of increased referrals for victims and survivors of the Troubles continued through 2022-2023. There were three central reasons for the sustained increase in referrals-

- the progression of the British Government's legacy proposals despite such widespread opposition.
- the availability of the Troubles Permanent Disabled Payment Scheme (TPDPS) for those injured.
- and the impact of Covid which has resulted in a deterioration of individuals physical and mental health.

This placed significant considerable pressure on associated services given WAVE's internal referral processes. The work of the organisation is set out in the 2022-2023 Operational Plan. A list of achievements for 2022-2023 will be published in:

- WAVE's annual reporting structures.
- An organisational newsletter.
- Funding reports.
- Media briefings and,
- On online based resources such as WAVE's new website and social media platforms.

WAVE has continued to provide opportunities for student interns and volunteers during the period of reporting. The organisation has a dedicated volunteer group who deliver over 6,000 voluntary hours in WAVE across a diverse range of areas. The Eirene Student Intern Project, which has been in place for 11 years continued with a new intern. The contribution of all interns and volunteers both local and international have made a positive contribution to WAVE's work over 2022-2023.

WAVE TRAUMA CENTRE
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

a. Key Financial Performance Indicators

The Victims and Survivors Service (VSS) - through the Victim Support Programme (VSP) and PEACE IV Health & Wellbeing and Advocacy Project have provided significant funding for groups working with Victims and Survivors of The Troubles. They have administered the programmes on behalf of The Executive Office. The PEACE IV projects have been supported by the European Union and managed by the Special EU Programmes Body (SEUPB). WAVE was a named partner in an EU PEACE IV Workforce Training project lead by the Victims and Survivors Service. All EU PEACE IV funding ended in November 2022. An interim arrangement until the new EU Peace Plus Programme starts is now in place funded by The Executive Office.

From January 2021 WAVE received funding from VSS (who were administering funding for the NI Executive Office) to provide a range of therapeutic and support services for survivors of Historical Institutional Abuse from two dedicated bases in WAVE Belfast and WAVE Derry Londonderry for a five-year period.

In September 2022 WAVE was appointed to provide services for survivors of the Mother & Baby Institutions, Magdelene Laundries and Workhouses (MBMLW). This is an interim project funded for 18 months.

WAVE also receives funding and donations from Local Authorities, private individuals and commercial organizations and continues to meet the objectives set by funders and reports on the progress of its works in tailored reports.

WAVE has a reserves policy which was reviewed in 2022-2023 and is in line with both WAVE's and the Charity Commission's guidelines. The reserves are part of prudent management and take into account Charity Commission guidance. The movement in reserves and transfers between reserves for the year are shown in the Statement of Financial Activities on page 19. The balance of unrestricted reserves was £488,775 and the balance of restricted reserves was £874,367 on the 31st of March 2023.

WAVE TRAUMA CENTRE
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

b. Review of Activities

For over 30 years WAVE has been at the forefront of delivering therapeutic and support services across the community to victims and survivors of The Troubles. It remains the only regional cross community group serving individuals regardless of their religious, political or cultural beliefs, or the circumstances of the incident. Despite the ongoing challenges which have been presented during this period such as the ongoing economic uncertainty; the legacy of Covid on mental health; the turmoil created by the British Government's proposed direction of travel on dealing with the Legacy of the Past; and the increased pressure regarding the TPDPs scheme for those injured, WAVE has continued to deliver a high standard of care, support and advocacy services to meet individuals' needs. The most pressing issue however, as evident in 2021- 2022 and continued throughout this financial year has been rising referrals in which demand outstrips resources, in addition to the complexity of cases presented. In addition, during the period of reporting the referral base for WAVE has continued to evolve with greater referrals from across Ireland, GB and from other areas across the world such as Canada, New Zealand, Australia and the United States. This reflects the movement of people out of northern and southern Ireland who were bereaved or injured as a result of the Troubles.

WAVE has a proven track record of delivering a psychosocial model of care. In 2021 these services were extended to survivors of Historical Institutional Abuse (HIA) through a new dedicated service which has grown and developed throughout 2022-2023. In September 2022 a small team were recruited to assist survivors of the Mother & Baby Institutions, Magdalene Laundries and Workhouses (MBMLW). During 2022-2023, WAVE consolidated service provision from its outreach centres and satellite projects throughout Northern Ireland, while the organization increased therapeutic networks in Ireland, GB and elsewhere and extended the range of services available to those without provision. The economic environment remained challenging, particularly in relation to raising unrestricted money that enabled diverse and complex needs to be met in full. However, the organisation delivered services in response to need by:

- Returning to greater face to face engagement supplemented with online services post the Covid restrictions.
- Offered an extended range of creative and group-based health and wellbeing services.
- Tailored a series of online resources focused on health and wellbeing, trauma education and personal development aimed at improving social connection.
- Continually refined the monitoring and evaluation frameworks to enable the organisation to work more effectively by utilizing the online casework management system.
- Developed innovative trauma education resources through face to face and increased online delivery.

There were a number of key areas of achievements in 2022-2023, beyond the areas highlighted above:

Covid brought many new ways of working as online programmes were developed and initiatives were shaped to meet needs. Over the year greater face-to-face work has taken place, with new and creative programmes on offer across all of the centres. Embracing the outdoors has been a key feature of work such as walking therapy, or group activities such as outdoor Tai Chi, walking groups or a whole new horticultural programme.

While internal issues could be managed through planning, monitoring and continual review, the external environment was more difficult to predict and had a direct impact on service delivery. The issue of addressing the legacy of the past has proved to be very challenging during this period of reporting. The devastating impact has been evident in new referrals to WAVE with an increased number of families bereaved who have been bereaved reengaging in service provision. In May 2022 the British Government published a Legacy Bill. There

WAVE TRAUMA CENTRE
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

has been opposed by political parties in Northern Ireland, the main churches and by all victims' groups. Despite this opposition the British Government have proceeded in taking the bill through the Committee stages ultimately leading to Royal Assent (Sept 2023) post year end. The bill has brought immense hurt, compounding the injustice and bringing trauma to the fore as reflected in the rising number of referrals of those bereaved to WAVE.

The raw nature of bereavement continues to be reflected in Silent Testimony which opened in the Long Gallery in Stormont on the 31st of March 2023. It was wonderful to see the paintings back on display. Family members travelled as far away as Chicago to see the portraits of their loved ones once again. For one of the families who's loved one, a sister died before the exhibition was unveiled, she described the exhibition being remounted as feeling that her mother was coming home. A truly poignant exhibition.

The creation of the TPDPs scheme, known as the Injured pension, has also led to increased work across the team throughout 2022-2023. While there have been many frustrations it has been positive to see awards being made to clients. At the close of business on 31st March 2023, 603 TPDPs applications have been submitted by the Welfare team with a further 540 on a waiting list. Whilst applications have increased, awards have still to be realized at the level anticipated. In all 35 successful awards were made following applications from the WAVE team during the reporting period. While progress on pension delivery has been very slow, the WAVE team are satisfied that the process is working and the outcomings are positive for those with permanent and life limiting injuries.

WAVE's strategy of engaging with mainstream and social media on core issues when there was something substantive to say and to be able to respond quickly and authoritatively to issues as they arose continues to work effectively throughout 2022-2023. We continued to engage with mainstream media on issues such as legacy, the needs of the bereaved, the injured, the impact of trauma or disappearance. Throughout the year we worked with Keo Productions and Walk on Air for a major series for BBC NI and BBC national called Once Upon a Time in Northern Ireland. Throughout the year the team at WAVE responded to many press requests both local and national, with a wide variety of contributions throughout 2022/2023. This was important given the diversity of the client base in WAVE and the need to represent issues affecting victims and survivors. There were many challenging interviews such as articulating the difficulties associated with the British Governments legacy proposals while being mindful of the intense upset being caused to victims and survivors by the proposals. We responded proactively regarding the British Governments lack of engagement throughout 2022-2023. Extensive press releases and briefings were issued during 2022-2023 by Dennis Godfrey a Board Member, who was immensely supportive to all those being interviewed. We are indebted to Dennis for his continued guidance and help.

WAVE continued to have a presence on social media. On X (previously Twitter) there were approximately 1.2 million impressions, a significant decrease on the preceding year. Facebook engagement also decreased (-6.3%) with an average of 107,000 people reached through posts, with 17,922 new individuals reached. In all 457 posts were undertaken. Instagram reach increased by 3% to 730 reaches. The website has also generated greater following with further work and enhancement needed over the forthcoming financial year. 31,000 individuals have visited the website during 2022 to 2023.

During 2022-2023 a search was commenced for the body of Columba McVeigh who was 19 years of age and was abducted on Halloween night in 1975. The search commenced at Bragan bog County Monaghan in October 2022 but ended as winter approached. It restarted at the start of April 2023. We continued through the year to hold the annual events of the Disappeared Mass, International Disappeared Day on the 30th of August 2022, and All Souls Day on the 2nd of November 2022. All of these events were well supported. During this period WAVE has continued to engage with the Independent Commission for the Location of Victims' Remains (ICLVR). There was sadness when Geoff Knupfer announced his retirement at the end of March 2023. Geoff had been the lead investigator since 2005. An amazing man who contributed so much to locating the bodies of the Disappeared.

WAVE TRAUMA CENTRE
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

WAVE have also continued to engage with senior politicians from the local Assembly, Westminster and the Dail. The Secretary of State visited WAVE in November 2022. We also welcomed delegations from the Parliamentary Parties of Fianna Fail and Fianna Gael. Influencing also continued in written form. WAVE's team responded to relevant consultations and garnered the views of individuals affected by the focus of the area under review in each of our responses.

WAVE's centres provide an oasis of tranquility and space conducive to therapeutic delivery. There was significant development in three centres: Belfast, Omagh and WAVE's new respite centre, 'WAVE By the Sea' in Killough. The latter had significant work undertaken to the upper floor of the main house, the cottage and a new external disabled lift was installed. The feedback from clients is extremely positive. Work has been ongoing on transfer which should be complete within 2023.

Trauma Education has also experienced growth. One of the benefits of WAVE is that the themes and issues presented in services feed the development of trauma education programmes, while trauma education programmes help shape services. A major area of achievement in 2022-2023 was the further enhancement of the Post Graduate programme to a Masters in Trauma Studies. Further courses were developed, and work shaped through our engagement with the School of Medicine, Nursing and Midwifery and Social Work. Client focused trauma training programmes have also been developed in areas such chronic pain, trauma and addiction, developmental trauma, trauma and historical institutional abuse and promoting resilience.

In May 2022 the Citizen Education team in partnership with the School of Nursing and Midwifery in Queen's University Belfast were awarded the most innovative educators award in the Student Nursing Times award in London. This was an amazing accolade for all of the educators who work so hard to ensure those on the frontline are trauma informed. The work of this team, in addition to all those who contribute to trauma education programmes, is impressive. The feedback across trauma education is extremely positive with increased demand for health-related practice and creative methods to be adopted into this area of work.

In 2021 a new team was established to work with survivors of Historical Institutional Abuse (HIA). This work has continued throughout 2022-2023 with the team growing to meet the needs of the client group. A mailout to every home in Northern Ireland highlighting the processes available for survivors of HIA has brought many new individuals to the programme. The HIA service has become very well established over the year and is greatly appreciated by survivors.

In tandem a small team was seconded to work with the survivors of the Mother & Baby Institutions, Magdelene Laundries and Workhouses (MBMLW). This group has grown as individuals are referred for services. Like HIA, services are much needed and are tied to recognition of the trauma of these institutions.

The extensive work undertaken across WAVE, some of which is detailed above, is only possible because of such a dedicated management board, staff, contractual and volunteer team. We are indebted to everyone who engages with us and supports us in our work. Despite all of the challenges presented during 2022-2023 and the ramifications and out workings of Covid, the achievements above demonstrate that it has been a very positive year. We received immense support from our Patrons in relation to Legacy and in specific projects. While applications for the injured pension are now underway, we need the continued assistance of our Patrons now more than ever as we face the challenges associated with the outworking's of the British Governments Legacy Bill and the need for a special bereavement support payment that recognizes the bereaved. This presents a significant challenge for 2023-2024.

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FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

c.

Client Support

During 2022-2023 client support was extensive with 1,119 (2021-2022 1,174) new referrals received. This represented a slight decrease of 4.68% against 2021-2022 levels. That said the complexity of referrals remained high, leading the organisation to reassess the process for case management and the necessary prioritization of services.

There were three core reasons for a sustained increase in referrals:

- The British Government's Legacy legislation which signaled a move towards an amnesty, brought an increased number of bereaved individuals to the organisation.
- The outworking's of the TPDPs scheme resulted in an increase in referrals from those injured. Initially individuals wanted to be referred for assistance with an application for the pension only, however this had led to greater services being required.
- Finally, the deterioration in mental health has been a central presenting factor, as individuals have been rendered socially isolated through COVID and as a result many of their coping strategies have been removed.

Self-referrals substantially increased while referrals from statutory providers were reduced given the outworking's of restrictions to key statutory services such as GP's. The largest concentration of new referrals continues to be presented in the Belfast, Armagh and the Ballymoney centres.

An analysis of referrals has shown that there have been increased patterns of self-referral across the board. However, in addition WAVE has received increased referrals from individuals living in the south of Ireland, across Great Britain and elsewhere in the world. Services are tailored to provide assistance wherever individuals are living. Referrals have also increased due to the outworking's of Operation Kenova into the activities of an alleged agent called 'Stakeknife', and Operation Denton which has focused on the Glenanne gang. This work has led to an innovative service delivery model being created to meet client need.

WAVE's frontline service regardless of where individuals reside is Outreach casework. This service remains central to WAVE's model of psychosocial care. In excess of 6,766 case work visits were undertaken to 2,241 individuals during 2022-2023. While there was a marginal decrease in the overall case work visits, client numbers accessing this service remained consistent with 2021-2022. A significant change which has affected these numbers has been a move back to greater face-to-face contact, with telephone and online contact continuing however at a reduced level. This blended approach has continued to offer greater accessibility, reducing feelings of isolation and loneliness and providing ongoing trauma support to individuals wherever they are based.

While one-to-one work decreased slightly 542 (increase of 32.5% on 2022-2023) individuals engaged in group work support regionally with 123 peer group and personal development workshops undertaken (an increase of 41.3% on 2021-2022). There has been widespread support for greater group programmes. The programmes on

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TRUSTEES' REPORT (CONTINUED)
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Achievements and performance (continued)

offer have been multi focused, offering creativity, trauma education and personal development opportunities. The move to return to face-to-face delivery was universally welcomed given the barriers to IT engagement such as limited access, wi-fi availability, or having access to suitable equipment. The team recognized that for many older people this was particularly challenging.

Since inception the team at WAVE have continually monitored service uptake and the demographic profile of new referrals. In 2022-2023 WAVE received referrals from across Northern Ireland, covering each county, with fairly equal representation across community and religious backgrounds. New referrals were also received from Ireland, Great Britain, Europe and elsewhere as outlined above. Of the 1,119 new referrals received, the age range of referrals was from 9 to 90 years of age, with 60.7% male and 39.3% female noted. These demographics chime with the patterns for the preceding six years in which referrals from males has outnumbered female with the first increase noted in the analysis for the 2016-2017 financial period. An increase in men coming forward for support and therapeutic services is a really positive development and goes against the perceived norm of men being harder to access. In order to meet the needs of all groups WAVE has increased opportunities for a range of group support programmes. It is of note that no young children were referred during this period of time, with the youngest referral starting at 9 years of age. The need for a return to specialist youth work continues to be an area under review. During the year we engaged with family therapists who developed a new service. This was a welcome addition given the resulting impact of trauma on family life and the complexities on family dynamics of an individual's own unique response to trauma.

In relation to VSS therapeutic services, 8,067 sessions of counselling were delivered to 807 individuals which is a small decrease of 4.79% on counselling sessions delivered in 2021-2022. However, the level of 8,000 sessions was in excess of our annual target by approximately 2,000 sessions. The additional counselling sessions are specifically related to the victim's pension, the impact of legacy and increased demand for services following lockdown. We have continued to increase our team of sessional counsellors during the year and expanded the sites from which we run counselling, in order to meet increasing demand. Despite this continued expansion waiting lists remain high, particularly in Belfast. A mixture of telephone, face-to-face and online counselling is still being delivered. We also successfully renewed our annual rolling BACP accreditation for our counselling service. According to our CORE evaluation system of our counselling service for victims of the troubles clients 35% of clients achieved clinical change and 57% achieved reliable change. Satisfaction remained high across the centres. This is reflected in a quote from a client "Before counselling I hid away, I didn't smile, didn't do anything, with your help I realised I could have a different mindset, have a different life, smile again. If I hadn't have come, I would be sitting in the same situation I was in for years/ in fact my whole life."

As discussed above Family Therapy was a new pilot project funded by VSS and delivered during 2022/23 in total 95 sessions were delivered to 14 families. This project was extremely valuable to families experiencing particular difficulties and had a huge impact on relationships and family functioning. It is hoped this work can continue into the future, as it is a vital additional element to our holistic package of services.

During the period of reporting the Regional Trauma Network began taking and making referrals between statutory and community partners in the winter of 2022. It took some time to get protocols and referral mechanisms established and WAVE clients had 18 assessment sessions carried out with 9 clients with a view to referring them on to Statutory Mental Health services in all five trust areas in NI. This service is a vital partnership to provide seamless pathways of referral between statutory and community services for survivors of the NI conflict.

In complementary therapy 4,317 sessions of complementary therapy were provided to 831 individuals which is

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Achievements and performance (continued)

an increase of 54.01% on complementary therapy delivered in 2021-2022, with significant health improvements noted (MYMOP Evaluation). This increase was mainly due to fewer lockdowns and restrictions as well as appointing an additional team of complementary therapists. Clients have reported improvements in physical activity, wellbeing, sleep, and a reduction in symptoms which was noted as significant. Client satisfaction has been extremely positive with significant health improvements noted.

Dedicated Health and Well-Being Caseworkers have been in place regionally over the past six years. In this reporting period, caseworkers from all of WAVE's Centres have completed 4,678 (which is an increase of 3.4%) case visits to 970 individual clients across Northern Ireland and cross-border completing individual needs consultations and obtaining financial support for materials, equipment or resources that enhance individuals' health and wellbeing. Often these are life changing such as specially adapted wheelchairs; prosthetics; or tailored therapeutic and wellbeing services delivered on a home basis such as physiotherapy. There are many examples across casework each month.

A further outcome arising from the health and wellbeing of clients has been the delivery of trauma and the body courses across the centres. These have been evaluated and based on the feedback a new Trauma and the Body Two course has been developed. In addition, other health and wellbeing group programmes have supplemented these courses such as yoga, armchair aerobics, and mindfulness. Improvements in physical activity, wellbeing, sleep, and a reduction in symptoms were noted as significant. Client satisfaction has been extremely positive, rated in excess of 95%.

To meet the needs of the client groups across WAVE, WAVE's welfare service has also developed during 2022 to 2023, with a further seven workers bringing the team to sixteen. Despite the increased staff team, WAVE's Advice and Welfare services have experienced an unprecedented demand regionally for specialist services. They had 2,138 contacts with 824 clients and undertook 105 appeals. The impact of the welfare team's work can be graphically reflected in relation to the income maximization they achieved for clients in 2022-2023 of £2,279,802.38. This figure is based on income maximization; lump sum payments, backdated benefits, and appeals calculated over a 52-week period only, although the maximized client income will often exceed this period.

A new addition to the Welfare team as reported above was the four new Welfare workers focused on the TPDPs programme. 8,020 (1,204 in 2021-2022) contacts with 1,685 (646 in 2021-2022) individuals were undertaken during this period of reporting. The team recouped £1,989,625.64 in pension awards within this financial year. This is a significant increase on 2021-2022 even with the additional staff joining the team. However, this team is insufficient to meet the demand for assistance as there are currently 540 individuals on our waiting list on the 31st of March 2023. Further recruitment is ongoing. Bolstering the welfare team remains a key priority for WAVE in 2023-2024.

In summary the targets for support services for outreach case work, health and wellbeing, counselling, peer group support and welfare services for victims and survivors of the Troubles were fully met and in the main exceeded the targets set for 2022-2023.

The WAVE team, through a dedicated staff team allocated to these projects delivered the HIA Contract and the MBMLW Contract as outlined below.

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Achievements and performance (continued)

Historical Institutional Abuse (HIA)

Despite this being a new area of work for WAVE the HIA team have shaped a new Casework model of service delivery to meet the needs of the client group. During 2022-2023 the team provided 1,238 sessions of counselling to 104 individuals and 249 sessions of complementary therapy to 51 individuals.

Outreach casework, which is the cornerstone of WAVE's work was delivered to 316 individuals who received 1,836 sessions. 147 new referrals were received into the service during the year with a rapid increase noted at the year-end as there was a Northern Ireland wide information campaign which brought new individuals forward for support. Health and wellbeing sessions were delivered to 216 individuals with 1,580 interventions. Welfare continued to grow abate at a slower rate with 83 individuals accessing the service.

In addition to this our staff have provided support to a number of individuals in preparing their Lived Experience Statement (114 sessions delivered to 37 clients) for the Historical Abuse Inquiry - Redress Board as well as organising group residentials and group work for a number of groups who support survivors of HIA. (121 clients benefited from these programmes).

According to our CORE evaluation system of our counselling service for HIA clients, 19% of clients achieved clinical change and 43% achieved reliable change. Feedback has been excellent, and satisfaction noted as high as reflected in a quote from Client Y, "Therapy has highlighted to me that I was living in my past. I have been able to deal with this and am now living in the present. I also have techniques to take into the future. WAVE is the first therapy that has worked for me."

Mother and Baby Institutions, Magdalene Laundries and Workhouses (MBMLW)

In September 2022, WAVE appointed a new team of staff to deliver the MBMLW service dedicated to support the health and wellbeing of survivors of Mother and Baby Institutions, Magdalene Laundries and Workhouses. This contract is in its infancy however 86 individuals accessed the services during 2022- 2023 with 17 counselling sessions were delivered to five individuals, 16 complementary therapy sessions to eight individuals, and 28 welfare contacts to nine individuals was undertaken. Given the client group and the nuances associated with how they have been poorly treated in the past, the workload is significant and growing exponentially. Building strong relationships with individual clients, developing a strong project, and providing services to clients is sensitive and intense work. Clients have suffered high levels of trauma and require significant support; therefore, we have significantly added to our staff team to adequately meet the needs of our clients.

Clients feel that their trauma is being acknowledged in a tangible way through services and support that they received and very much welcome.

Trauma Education Pathway

In 2022- 2023 Trauma Education has continued to grow and develop across all strands of WAVE's work programme as detailed below. The targets set for the year were exceeded and programme delivery remained strong throughout the period of reporting.

A. Open Learning, School of Social Sciences, Education and Social Work and Trauma Workshop

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Achievements and performance (continued)

delivery

A key feature of trauma education during 2022-2023 was short courses and workshops. 153 students successfully completed 13 short courses during the year. These are accredited through Open Learning, within the School of Education, Queen's University. Workshops with the necessary Continuing Professional Development (CPD) hours continue to be a popular choice for students. A key area of growth was increased trauma education within WAVE's client groups. Courses / workshops delivered in all 5 centers which included new workshops, "Living with Chronic Pain", "Why We Sleep "and Misuse of Over-the-Counter Drugs. The success and feedback of the Trauma & Body course for clients has led the team to deliver a follow-on Trauma & Body Two programme.

The team delivered short courses and workshops to 344 students with excellent feedback. The variety of courses was extensive, and the flexibility offered through online delivery enabled those who often cannot engage in training due to access, childcare, caring or other responsibilities to engage in full.

a. BSc Hons Psychological Trauma Studies

The BSc Hons in Psychological Trauma programme recommenced in September 2022 with nine students entering year four of the Programme and 13 entering their second year of study at Queen's University. For the fourth year their journey was nearly complete as the focus was on the dissertation. In relation to the second year their focus was on trauma and addiction and international responses to global conflict. Evaluations have demonstrated the tremendous benefit of the face-to-face nature of the programme in facilitating learning, promoting dialogue and understanding across communities. This is invaluable.

C. Postgraduate Certificate and Postgraduate Diploma in Trauma Studies

The Postgraduate programme with University College Cork (UCC) has continued to develop going from strength to strength. A major achievement in 2022- 2023 was moving the post graduate Diploma to a Masters in Trauma Studies pathway. A new cohort of Post Graduate students commenced with UCC in September 2022. Given the legacy of Covid as the programme was already online and well established, UCC and WAVE were in a good place to recruit a high number of applicants. Thirty-eight students registered on the programme, while 21 students returned for year two to complete the Postgraduate Diploma. In addition, approximately 250 students participated in the Trauma Studies Masterclasses during the academic year.

The new Trauma and Frontline Worker module developed in 2021 became operational in January 2023. It was transformed into a standalone module at Postgraduate Continuing Professional Development level and ran alongside teaching with the main postgraduate course on an alternative evening. This was delivered to eight students, all working in frontline services, including policing, nursing, and mental health services worldwide. From January 2022 over a twelve-week period the course was delivered each week with excellent reviews. It is expected that this standalone module will be offered again in January 2024.

The proposal to transform this Postgraduate Certificate (Year 1) and Diploma (Year 2) in Trauma Studies to Masters has already garnered significant interest and will launch in September 2024 for past students who have already completed the diploma. Feedback on the Post Grad has been extremely positive which is extremely heartening for the WAVE and UCC team.

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Achievements and performance (continued)

b. Professional Development- Citizenship Education

Citizenship Education continues to experience exponential growth throughout 2022-2023. 32 Citizen Education sessions were undertaken to 1,518 students utilising 26 different Citizen Educators. This was an immense achievement as a number of educators were unhappy engaging in face-to-face work again given the impact of Covid. Equally, they were uncomfortable utilising Zoom and therefore there was an over reliance on a number of the educators. As the year ended a new process was starting to identify new Citizen Educators who would join the team following a period of training and induction.

Citizenship Education offers amazing opportunities for the educators to contribute to a trauma informed society. They have allocated training slots now within medicine, social work and nursing programmes. They have engaged with a wide variety of organisations. They have spoken at local and international conferences. They have grown in confidence and have reported increased self-esteem, improved motivation and enhanced health and wellbeing. The citizen education project was one of the flag ship projects that formed the closure of the Peace IV project earlier this year. The impact of the programme was summed up by one of the Citizenship Educators who stated that 'trauma education has replaced medication'. The value of the Citizenship Education is reflected time and time again by the educators. This is an area of growth for WAVE.

c. Bespoke Workshops

Bespoke one and two-day trauma workshops remain a frequent request from the community, voluntary and statutory organisations. We continue to deliver to CAPITA, Justice NI, HIA, the Legacy Team in PSNI, Creeslough, NEXUS, Decorum NI, and various schools including Dulwich College, China. among others undertook trauma awareness training. 502 staff and volunteers accessed trauma education through these bespoke trauma education programmes.

d. International Visits

International visits have started to recommence. The team have hosted students from Universities across Ireland and the United States. WAVE has developed a trauma education engagement process with Long Beach California. Student engagements were reduced through Covid. However, it is evident that visits are resuming, and further work of this nature will be a feature of the financial year ahead.

Advocacy and Campaigning:

One of the greatest challenges for victims and survivors has been the British Government's proposed Legacy Bill. The need for advocacy has been all the greater during this period of reporting. Supporting victims and survivors to have a voice either through direct engagement in advocacy services, oral history or in written publications remains an important aspect of WAVE's work in 2022-2023.

From April 2022 to March 2023, 200 clients received support from the Advocacy Support Workers, with a total of

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Achievements and performance (continued)

102 face to face visits and 1,441 contacts made. Advocacy support is essential and whilst the focus has been on one-to-one work, group advocacy processes have also worked well with the injured support group and families of the disappeared. Given the presenting issues, the advocacy team and others have produced policy papers, have engaged in presentations at a series of conferences or in articles and podcasts such as for the New Statesman or Politico regarding the impact of the legacy legislation. Whilst the legacy legislation was the most pressing issue, the outworking's of the TPDPS scheme have also brought challenges for bereaved. The development of the Bereavement Support Award paper is currently being used as a lobbying tool in fighting for greater resources to support those bereaved. The issue of fairness for the bereaved has emerged from the outworking's of the TPDPS scheme given the legislative conditions which limit applications from the bereaved as they need to be present at the scene. The team at WAVE have argued that degrees of disablement is not appropriate for the bereaved. Any support package therefore should focus solely on recognition and acknowledgement of the loss of a loved one. It is on this basis that the team will lobby on.

During 2022-2023 advocacy support with families engaging with the Police Ombudsman, PSNI Legacy Investigation Branch, Court Service or with specialised family advisory processes such as Operation Kenova or Operation Denton have continued. We remain firmly of the view that Operation Kenova offers the best opportunity to investigate to criminal justice standards Troubles related deaths. In relation to Operation Kenova, WAVE has continued to provide trauma awareness workshops to the family liaison and investigative teams and have assisted in client processes regarding support and practical assistance. The number of families engaging with WAVE linked to Operation Kenova or Operation Denton has increased. We have contributed to evaluations into the families experience of Article 2 compliant investigations led by Ms Alyson Kirkpatrick. We have also contributed to a review of the protocols for information release proposed by the Operation Kenova team. Given the need for sensitivity and the traumatic nature of recounting the death and being faced with new information regarding the circumstances leading up to the loss, these protocols offer an important timeline for families. For WAVE it facilitates greater support processes to be introduced in a timely manner. As Operation Kenova comes to its final conclusion, the advocacy team will complete the evaluation framework established at the start of the process to gauge the impact of the work.

There are always challenges that can emerge for families or for the organisation as a whole. WAVE relies on support across the community to enable these challenges to be met. It is important to acknowledge those who put themselves through the pain of running marathons or fundraising to help us in other ways. WAVE relies each year on the marathon to raise much needed finance. In 2022 a substantial team contributed to the Belfast Marathon covering the 26.2 miles raising just over £8,500 which was utilized to assist with service provision. Alex Attwood ran the North Coast Marathon in September raising over £2,000. The Omagh and Belfast Centre raised substantial monies through hosting Christmas events and many others contributed through donations of £10,500.

We are also indebted to those who donated money in memory of their loved ones. Over the year the families of Roberta Boyd and Mark Robinson asked for money to be donated in their memory. We hope to remember these individuals and others who died in a special way within the grounds of WAVE.

Delivering services and training through the pandemic proved to be one of the most challenging periods in WAVE's history. However, the impact of the poisonous British Government Legacy Bill has had a very detrimental impact on the emotional and physical wellbeing of many of those bereaved. Our staff and contractual team are to be commended for adapting and working to ensure much needed services continue at this time. They have also adapted services to meet the needs of those who are living across the world with therapeutic delivery offered outside normal working hours to meet clients' needs. Equally, the team working with survivors of Institutional Abuse or with Mother and Baby Institutions, Magdalene Laundries and Workhouses have created

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Achievements and performance (continued)

survivor centred services to meet the diverse needs of these client groups. Given all these contracts there is increased pressure on waiting lists, which have had to be carefully managed. We remain committed to ensuring that service provision is underpinned by strong policies and procedures which are continually under review and by the delivery of accredited Trauma Education professional development programmes to ensure the team are updated and skilled appropriately to undertake the work required.

The WAVE team have continued to strive to provide a high standard of service, ethically and professionally driven to meet client needs. Everyone associated with WAVE is to be commended for the work undertaken throughout 2022-2023 which is a tremendous achievement, the impact of which is reflected by the feedback received from clients and the reports generated through monitoring and evaluation frameworks.

We look forward to the next stage in WAVE's development in 2022-2023.

c. Investment policy and performance

The charity holds a portfolio of shares which are managed by Evelyn Group. During the year the shares made a loss of £7,921.

d.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. Financial risk management objectives and policies

The Management Board of WAVE are committed to establishing, maintaining and applying all necessary good practice measures to ensure that their duty of care to the management of the finances of the organisation is fulfilled.

WAVE receives funding and donations from Local Authorities, private individuals and commercial organisations and continues to meet the objectives set by funders and reports on the progress of its works in tailored reports.

WAVE has a reserves policy which is in line with both WAVE's and Charity Commission guidelines. The reserves are part of prudent management and take into account Charity Commission guidance.

Structure, governance and management

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Structure, governance and management (continued)

a. Constitution

WAVE Trauma Centre, known as WAVE, is a registered charity with the Northern Ireland's Charity Commission and a Company Limited by guarantee governed by its Articles and Memorandum of Association originally agreed in 2001. Prior to this WAVE was an unincorporated body established in 1991 to support women bereaved as a result of the Troubles. The organisation which was called 'Widows against Violence Empowered' became known by the acronym WAVE and was formally constituted as such in 1995. WAVE has grown and developed, now serving the needs of individuals and families, adults, young people and children directly affected by The Troubles. The philosophy and ethos of WAVE is one of inclusiveness. The organisation works with anyone affected by The Troubles regardless of their religious, political or cultural belief.

WAVE operates from six dedicated outreach centres in Belfast, Armagh, Omagh, Ballymoney, Derry Londonderry and Killough in addition to 18 satellite projects, which provide support and therapeutic services on a regional basis across Northern Ireland, the border areas of the Republic of Ireland, Great Britain and Internationally as required. WAVE sources support for those who present for services outside Northern Ireland with local accredited service providers.

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

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Structure, governance and management (continued)

c. Organisational structure and decision-making policies

A Board of Trustees, who act as Directors of the Company, comprising a Chair and nominated members govern WAVE. The Management Board may also co-opt other members to the Board in accordance with the Articles and Memorandum of Association. At the start of the 2022 financial year WAVE's Management Board had 13 Board members. Board members contribute to subgroups - new Management Board and staff subgroups were agreed, with terms of reference and these have been operational throughout the year.

All new Trustees received a formal induction into WAVE and the formal legal responsibilities that come with trusteeship. This is supplemented with more specialised training as outlined below. All Board members receive regular training in areas regarding employment law, grievance and disciplinary, recruitment and selection, corporate governance and relevant charity and company's legislation.

The Board of Trustees meet a minimum of seven times a year. The Chair and Vice-Chair, Treasurer and Company Secretary are elected from the existing Trustees at the Annual General Meeting. To assist the Board in its work a number of existing and new subgroups have been developed in addition to those already in place, namely, Human Resources and Finance (which includes Audit and Risk); Sustainability Development and Communication; Research Policy Development and IT; Community and Political Engagement; Trauma Education; and Contract Review (for the Victims and Survivors Service (VSS), Historical Institutional Abuse (HIA) and Mother & Baby Institutions, Magdalene-Laundries and Workhouses (MBMLW) contracts). All subgroups are chaired by members of the Management Board with Board members and staff in attendance. A Chief Executive Officer manages the day-to-day management of WAVE with authority delegated by the Board of Trustees and reports back to the Board

WAVE has long and extensive experience of partnering with organisations to help improve services for victims and survivors of The Troubles or to enhance the skills and knowledge of practitioners in the field through accredited Trauma Education programmes. WAVE works with many voluntary and statutory organisations across Northern Ireland, the Republic of Ireland and Great Britain.

In education, WAVE works closely with Queen's University and Ulster University and in particular the Schools of Nursing and Midwifery at QUB; Social Work and Education at QUB and UU; Medicine at QUB delivering specialist Trauma Education programmes to student nurses, social work and medical students.

In relation to the post graduate WAVE has worked closely with University College Cork, with the School of Sociology and Criminology to develop the Post graduate pathway in Trauma Studies which became a Masters in Trauma Studies in 2022. WAVE works with a wide range of statutory and voluntary organisations regionally and internationally with organisations such as the International Committee for the Red Cross (ICRC), International Victim of Terrorism Networks and the German based Eirene organisation. All networks and opportunities are reviewed to ensure they are of value to the organisation and in particular the client base the organisation serves.

WAVE has a risk register and business continuity planning including a reserves policy which are updated annually.

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TRUSTEES' REPORT (CONTINUED)
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Structure, governance and management (continued)

d. Policies adopted for the induction and training of Trustees

Training for the Management Board is organised on a regular basis particularly in areas regarding employment law, including recruitment and selection, corporate governance, charity regulation and relevant company's legislation. New Trustees receive a formal induction into their role to familiarise themselves with both WAVE and the formal responsibilities that go with trusteeship. This is supplemented with more specialised training as outlined above. An annual strategic planning event which brings together Trustees and senior staff is due to be held to review the organisation's strategic goals and orientation and to agree an operational plan to meet the strategic objectives set. The Chair of the Board will commence an appraisal process of each member of the Board during the year. A register of gifts and interests is also compiled and reviewed each year.

e. Financial risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

f. Principal activities

WAVE is a registered charity with the Northern Ireland's Charity Commission and a Company Limited by guarantee governed by its Articles and Memorandum of Association originally agreed in 2001. Prior to this WAVE was an unincorporated body established in 1991 to support women bereaved as a result of the Troubles. The organisation which was called 'Widows against Violence Empowered' became known by the acronym WAVE and was formally constituted as such in 1995. WAVE has grown and developed now serving the needs of individuals and families, adults, young people and children directly affected by the Troubles. The philosophy and ethos of WAVE is one of inclusiveness. The organisation works with anyone affected by the Troubles regardless of their religious, political or cultural belief.

WAVE continues to have a unique role in relation to promoting specialist Trauma Education. The organisation provides a comprehensive introductory to advanced suite of accredited Trauma Education programmes across the community; from introductory short courses delivered through the School of Education; and a BSc Hons in Psychological Trauma both delivered in partnership with Queen's University, Belfast and a Masters in Trauma Studies pathway accredited by University College Cork. In addition, professional development Trauma Education programmes with a variety of institutions and professional healthcare providers are extensively delivered with positive reviews.

It was wonderful to see Dr Paul Gallagher, a Trauma Education Officer at WAVE graduate from Queen's University Belfast in July 2022 with his Doctorate entitled 'New social movement theory and the reparations movement in Northern Ireland: The case of the WAVE Injured Group and its Campaign for Recognition'. In October 2022 our CEO Dr Sandra Peake graduated in University College Cork with a Doctorate entitled 'No Ordinary Death: The Disappeared of Northern Ireland's Conflict'. These have been important areas of work for WAVE. Capturing the essence of decades of work in supporting those injured and the families of the Disappeared is crucial.

WAVE TRAUMA CENTRE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Plans for future periods

a. Future developments

The voluntary sector and in particular, the victims and survivors' sector are in a period of financial uncertainty in line with a suggestion of significant public expenditure savings being required from within the Northern Ireland budget. The uncertainty of Brexit has added substantially to these fears both in relation to budgetary cuts and the reduction in any EU monies allocated under the Peace and Reconciliation Programme.

WAVE intends to continue to build on its effective relationships with funding bodies and to continue to demonstrate through service delivery that it provides value for money and significant impact which is worthy of continuing funding. The organisation will continue to promote the outcomes and impact of its work alongside the outputs. We recognise the funding environment is becoming more stringent and resources are reduced. WAVE will work to ensure that services are provided at maximum level to meet the needs of those directly affected by the Troubles, survivors of HIA and survivors from the MBMLW.

Members' liability

The Members of the Company guarantee to contribute an amount not exceeding £1 to the assets of the Company in the event of winding up.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees 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.

WAVE TRAUMA CENTRE
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Disclosure of information to auditors

Each of the persons who are trustees at the time when this Trustees' report is approved has confirmed that::

- so far as that trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

This report was approved by the trustees, on 27 September 2023 and signed on their behalf by:

Auditors

The auditors, Miscampbell & Co., have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

WAVE TRAUMA CENTRE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Approved by order of the members of the board of Trustees on 30 September 2023 and signed on their behalf by:



Marianne Moutray
(Trustee)

WAVE TRAUMA CENTRE

Northern Ireland - Charity number 100204

Annual return

Registered number: NI039420
Charity number: NIC100204

WAVE TRAUMA CENTRE
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

WAVE TRAUMA CENTRE
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WAVE TRAUMA CENTRE

Opinion

We have audited the financial statements of WAVE Trauma Centre (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, 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 United Kingdom Generally Accepted Accounting Practice; and
- 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

WAVE TRAUMA CENTRE
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WAVE TRAUMA CENTRE (CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company 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 Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

WAVE TRAUMA CENTRE
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WAVE TRAUMA CENTRE (CONTINUED)

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes 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 Trustees 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of designing our audit, we determined materiality and assessed the risks of material misstatement in the financial statements, including how fraud may occur by enquiring of management of its own consideration of fraud. We also considered potential financial or other pressures, opportunity and motivations and identified the internal controls established to mitigate risks related to fraud or noncompliance with laws and regulations and how management monitor these processes. Appropriate procedures included the review and testing of manual journals and key estimates and judgements made by management.

We gained an understanding of the legal and regulatory framework applicable to the charitable company and the industry in which it operates and considered the risk of acts by the charitable company that were contrary to these laws and regulations, including fraud.

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

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. 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.

WAVE TRAUMA CENTRE
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WAVE TRAUMA CENTRE (CONTINUED)



Jonathan R Bethel (Senior statutory auditor)

for and on behalf of
Miscampbell & Co.

Chartered Accountants and Statutory Auditors

6 Annadale Avenue

Belfast

BT7 3JH

30 September 2023