

Registration number NI027011

Charity Number: NIC101096

Aisling Centre Company Limited
Company limited by guarantee

Directors' report and financial statements

for the year ended 31 March 2023

Aisling Centre Company Limited
Company limited by guarantee

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Aisling Centre Company Limited
Company limited by guarantee
Directors' report
for the year ended 31 March 2023

The Directors are pleased to present their annual report and the financial statements of the charity for the year ended 31st March 2023.

Reference and administrative details

<u>Charity Number</u>	NIC101096 The charity is constituted as a company limited by guarantee as per the Memorandum of Association
<u>Registered Number</u>	NI027011
<u>Registered Office</u>	37 Darling Street Enniskillen Co. Fermanagh BT74 7DP
<u>Auditors</u>	MacNeary, Rasdale & Co. Ltd Chartered Accountants Wellington House 30 Darling Street Enniskillen Co. Fermanagh
<u>Bankers</u>	A.I.B. Bank 2-4 East Bridge Street Enniskillen Co. Fermanagh
<u>Directors & Senior Staff members</u>	

The directors of the charitable company (the charity) are its trustees for the purpose of charities and throughout this report are collectively referred to as the Directors.

The directors serving during the year and since the year end were as follows:

<i>Directors</i>	Ms Alison Annan (Chairperson) Ms Roberta Hamilton (Vice-Chairperson) Mr Marshall Coalter (Secretary) Mr Neville Armstrong (Treasurer) Ms Deirdre Kane Ms Grainne Scott Mr Richard Smith Mr Iain Kennedy Dr Aideen McGinley Dr Ann McDermot Ms Monica Corrigan (Appointed 31 May 2023) Ms Maeve Corrigan (Appointed 31 May 2023)
<i>Company Secretary</i> <i>Senior Staff Members</i>	Mr Marshall Coalter Ms Bridie Sweeney (Service Director) Mr John Bennett (Clinical Co-ordinator) Ms Patricia Kelly (Facilities / Admin Manager)

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Directors' report
for the year ended 31 March 2023

Structure, Governance and Management

Governing Document

Aisling Centre Co Ltd was incorporated as a Company Limited by Guarantee in 1992 with a registration number of NI 027011.

The Articles of Association (governing document of the Aisling Centre) were updated in May 2014. The revised document was sent to the Charities Commission for NI and consent to amend received on 10th July 2014. They were also sent to the Companies House for approval in September 2014.

The Aisling Centre was approved for registration as a charity with the Charity Commission for NI on 4th February 2015, with a registration number of NIC 101096.

The Aisling Centre objects are - to promote good mental health and emotional well-being in Northern Ireland, and in particular for the people of Co Fermanagh and the surrounding area, through the provision of a professional counselling and psychotherapy service, support groups/services, complimentary therapies, befriending, education and social programmes/groups/networks and advice and information.

Appointment of directors

The number of Directors shall be not less than five or more than twelve.

Quorum for meetings is one half of all members entitled to vote upon the business to be transacted

One third (or the number nearest one third) of the Directors must retire at each AGM, those longest in office retiring first. A retiring Director shall be eligible for re-election.

Membership is open to other persons (aged 18+) who are invited to become members of the Charity by the Directors and apply to the Charity in the form required by the Directors.

There is no minimum/maximum length of time for Directors to serve on the Board but there are limitations on post holders - Chairperson, Vice-chairperson and Secretary - who may serve no more than two consecutive three-year terms. The AGM will be held on 25th October 2023.

Directors' induction and training

New Board members receive induction training. A policy is in place covering training for Directors.

Organisation

The Board of Directors normally meets bi-monthly and holds a minimum of 6 meetings per year one of which is an AGM.

The key role of the Directors is to work collectively to set the strategic direction for the organisation and ensure there is proper oversight of the company in all its business and act as trustees of the charity. The Directors are responsible for ensuring that the company is legally and fiscally compliant.

However, it is important to note that the role of the Directors is to ensure that proper oversight is in place rather than to try to be active in these areas directly. The Board can and does delegate authority to sub-committees, working groups, and employees but it always retains overall responsibility. It may also engage external advisors such as the company auditors to ensure compliance.

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Directors' report
for the year ended 31 March 2023

Organisation (continued)

The duties of the company directors are to;

- Set and protect the values and principles by which the Aisling Centre operates;
- Set the Strategic direction for the work of the Aisling Centre;
- Ensure that the Aisling Centre has the resources in place to carry out its work according to set plans/programmes and that the company structures and systems also facilitate this;
- Ensure that all key stakeholders have input that is appropriate to their relationship with the Aisling Centre;
- Ensure that human resource issues are dealt in line with legal and contractual obligations and that staff are adequately supported to carry out their work;
- Ensure that the organisation complies with all legal and other requirements related to its status as a charity and a company (including AGM; Annual Accounts and Annual Report);
- Work collectively for the good of the Aisling Centre as a team that respects difference and strives to find consensus.

Related parties

Company Directors - A number of directors made regular donations to the charity during the year. Details of these transactions are outlined further at note 15. There were no other transactions during the year between the charity and the directors.

The Sisters of Mercy transferred ownership of the property at 37 Darling Street to the Aisling Centre in June 2022. They also formally withdrew from any role in the Charity and the Articles of Association will be amended to reflect this change at the AGM in October 2023.

Risk Management

- Risks to Directors, staff, clients and members of the public are covered by robust directors, employers and public liability insurances.
- Risk to children or adults at risk of harm are mitigated by the carrying out of appropriate ACCESS NI checks for all staff and volunteers. This is supported by regular updates of safeguarding training.

As a not-for-profit organisation very dependent on external funding and community support, financial sustainability is an on-going challenge. Directors are ever aware of their governance responsibilities and a reserve fund is maintained so that in the unlikely event that the charity had to close the Directors would be in a position to honour redundancy payments and other legal and moral obligations.

Risks of misappropriation of funds are managed through financial policies and procedures including a fraud policy and the annual external audit of accounts.

Risk management policies and procedures are in place and are reviewed regularly.

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Directors' report
for the year ended 31 March 2023

Objectives and activities

Vision/Dream – Positive mental health and emotional well-being for all

Mission – To provide opportunities for hope, healing and growth in a welcoming and supportive environment.

Commitment – Striving to meet professional and ethical service standard and adopting an evidence-based approach within a robust outcome measurement framework.

Principles/ Values – Confidential, respectful, empathic, supportive, non-judgemental and inclusive of all working collaboratively with others to achieve shared objectives sensitivity to current and emerging needs.

Current Well-Being and Life Learning Programmes and Services

- Counselling, Psychotherapy & Play Therapy
- Complimentary Therapies
- Mindfulness Meditation
- Support Groups
- Stress Management
- Personal Development
- Confidence Building
- Critical Incident De-briefing
- Education, Awareness Raising & Community Support

The centre also acts as a hub from which a range of statutory and community/voluntary provides offer a range of services and supports aimed at promoting positive mental health.

Achievements and Performance

Despite the impact of an increasingly challenging funding environment, the charity has managed to maintain a high level of service provision. To meet the growing demand a 3 year lease has been secured on the adjoining building (Number 39 Darling Street) at a very competitive rent.

As always the fundraising sub-committee with the support of fellow Directors have delivered on a very successful fundraising strategy. Fundraising income this year is £55,328.

The financial statements show a net deficit in revenue funds of £11,502 for the year. This is due mainly to the costs associated with the refurbishment of the new premises.

Previous funders have been secured for another year, funding from VSS, Western Health and Social Care Trust and NRA has been secured until March 2024.

Financial Review

Overall the Directors feel that the Charity has performed adequately in the year. Despite the increasingly difficult funding climate and the impact of COVID - 19, the Board of Directors have managed to maintain a sound financial basis. This has been achieved through a very proactive and focused approach in the implementation of a successful fundraising strategy, continuous review of over-heads and the introduction of cost saving measures.

The Directors have also been able to ensure that core funding has been retained into the coming year.

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Directors' report
for the year ended 31 March 2023

Future objectives of the charity

The Aisling Centre is, and always has been, dedicated to the promotion of positive mental health and emotional well-being. The Directors strive to ensure that the Centre continues to be well placed to deliver a professional and accountable service in this very challenging time of austerity.

Strategic Aims

1. To promote positive mental health and emotional well-being for adults, young people and children in Co Fermanagh and the surrounding area through the provision of a professional counselling and psychotherapy and play therapy service.
2. To provide a range of additional activities that will enhance and complement the counselling and psychotherapy work of the Centre and give additional value to clients;
3. To ensure that the Aisling Centre is an effective, accountable, transparent and organisation that meets the requirements of all stakeholders.

Tax Status

The company is a charitable organisation, and as all surpluses are intended for charitable purposes, no Corporation Tax liability arises.

Auditors

The auditors, MacNeary, Rasdale & Co. Ltd, have indicated their willingness to continue in office, and a resolution concerning their reappointment will be proposed at the Annual General Meeting.

Statement of Relevant Audit Information

In the case of each of the persons who are directors of the company at the date when this report was approved:

- (a) so far as each of the directors is aware, there is no relevant audit information (as defined in the Companies Act 2006) of which the company's auditors are unaware; and
- (b) each of the directors has taken all the steps that he ought to have taken as a director to make himself aware of any relevant audit information (as defined) and to establish that the company's auditors are aware of that information.

Directors' Responsibilities Statement

The directors are responsible for preparing the directors' 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 charity directors to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the directors are required to: -

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of directors



Marshall Coalter
Company Secretary 25th October 2023

Aisling Centre Company Limited
Company limited by guarantee

Independent Auditors' Report to the Members of Aisling Centre Company Limited
for the year ended 31 March 2023

Opinion

We have audited the financial statements of Aisling Centre Company Limited for the year ended 31 March 2023 which comprise statement of financial activities (including income and expenditure account), statement of financial position and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the company's affairs as at 31st March 2023;
- Have been properly prepared in accordance with the United Kingdom General Accepted Accounting Practice;
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standard 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 in accordance with the ethical requirements that are relevant to our audit of the financial statement 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 director's 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 directors 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 directors 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.

Aisling Centre Company Limited
Company limited by guarantee

Independent Auditors' Report to the Members of Aisling Centre Company Limited
for the year ended 31 March 2023

Opinions 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 directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The directors' report has been prepared in accordance with applicable legal requirements.

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 misstatements in the directors' report.

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

- Adequate accounting records have not been kept by the company, or returns adequate for our audit have not been received by us; or
- The company financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of directors' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit.

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors 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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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 fraud is detailed below.

We obtained an understanding of the legal and regulatory framework applicable to the company through enquiry of management, sector research and the application of cumulative audit knowledge. We identified the following principal laws and regulations relevant to the company - Companies Act 2006, Charities Act (Northern Ireland) 2008 and the 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)

We developed an understanding of the key fraud risks to the entity (including how fraud might occur) the controls in place to help mitigate those risks, and the accounts balances and disclosures within the financial statements which may be susceptible to management bias. Our understanding was obtained through review of the financial statements for significant accounting estimates, analysis of journal entries, walkthrough of the key control cycles in place and enquiry of management.

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Independent Auditors' Report to the Members of Aisling Centre Company Limited
for the year ended 31 March 2023

Our procedures to respond to those risks identified included, but were not limited to:

Enquiry of management, and the entity's solicitors around actual and potential litigation and claims.

Enquiry of management to identify any instances of non compliance with laws and regulations.

Reviewing minutes of meetings of those charged with governance.

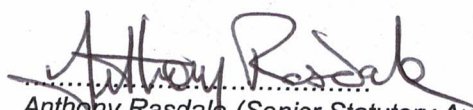
Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

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

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 available on the FRC's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditors report.

The purpose of our audit work and to whom we owe our responsibilities

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 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.


Anthony Rasdale (Senior Statutory Auditor)

For and on behalf of
MacNeary, Rasdale & Co. Limited
Chartered Accountants & Statutory Auditor
Wellington House
30 Darling Street
Enniskillen
Co. Fermanagh

25th October 2023

**AISLING CENTRE COMPANY LIMITED
 COMPANY LIMITED BY GUARANTEE**

**STATEMENT OF FINANCIAL ACTIVITIES (including Income & Expenditure account)
 31 MARCH 2023**

		2023	2023	2023	2022
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
Income	Note				
Donations and gifts	4(a)	55,329	-	55,329	77,152
Charitable activities	4(a)	355,173	121,519	476,692	361,527
Investment income	4(a)	2,078	-	2,078	2,101
Total income		412,580	121,519	534,099	440,780
Expenditure					
Expenditure on raising funds:					
Costs of raising donations		-	-	-	-
Expenditure on charitable Activities	5	(413,600)	(132,001)	(545,601)	(439,100)
Total Expenditure		(413,600)	(132,001)	(439,100)	(439,100)
Net income/(deficit)		<u>(1,020)</u>	<u>(10,482)</u>	<u>(11,502)</u>	<u>1,680</u>
Restricted Capital Fund:					
Donated value of Property Transfer (Sisters of Mercy : Provincial)	15		1,681,875	1,681,875	-
Net movement in funds		(1,020)	1,671,394	1,670,374	1,680
Total funds brought forward		<u>146,684</u>	<u>112,820</u>	<u>259,504</u>	<u>257,824</u>
Total Carried Forward: Revenue		145,664	102,338	248,002	259,504
Total Carried Forward: Capital		-	1,681,875	1,681,875	-

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

The Aisling Centre Company Limited
Company Limited by Guarantee
Statement of Financial Position
As At 31 March 2023

	Notes	Unrestricted/ Total Funds 2023 £	Unrestricted/ Total Funds 2022 £
Fixed assets			
Tangible fixed assets	9	1,700,000	1 3,053
Current assets			
Debtors	10	14,503	20,092
Cash at bank and in hand		<u>233,971</u>	<u>348,806</u>
		1,948,474	368,897
Creditors: amounts falling due within one year	11	(18,597)	(15,665)
Net current assets		229,877	353,233
Total assets less current liabilities		1,929,877	366,286
Deferred income		-	(106,782)
Net assets		<u>1,929,877</u>	<u>259,504</u>
Funds of the charity			
Unrestricted Revenue Funds		145,664	146,684
Restricted Capital Funds		1,681,875	-
Restricted Revenue Funds		102,338	112,820
Total charity funds	13	<u>1,929,877</u>	<u>259,504</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.
The financial statements were approved and authorised for issue by the board 25th October 2023 and signed on its behalf by:

Alison Annan (Chairperson)

A. Annan

Marshall Coalter (Secretary)

M. Coalter

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The Aisling Centre Company Limited
Company Limited by Guarantee
Notes to the Accounts
For The Year Ended 31 March 2023

1. General information

The charity is a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, "The Financial Reporting Standard applicable in the UK and the Republic of Ireland", the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP) (FRS 102).

3. Accounting Policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

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

Going Concern

There are no material uncertainties about the charity's ability to continue in operational existence for the foreseeable future and the Directors continue to adopt the going concern basis of accounting in preparing the financial statements.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

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

Restricted funds are subject to restrictions on their expenditure declared by the donor.

Incoming Resources

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

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers

The Aisling Centre Company Limited
Company Limited by Guarantee
Notes to the Accounts (cont.)
For The Year Ended 31 March 2023

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

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

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

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

Tangible assets

Fixed assets are stated at cost less accumulated depreciation.

Depreciation

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

Property	-	2% straight line
Fixtures and Fittings	-	20% straight line
Plant and machinery	-	20% straight line

The Aisling Centre Company Limited
Notes to the Accounts
For the year ended 31st March 2023

4(a). Analysis of income

	Unrestricted Funds	2023 Total	2022 Total
	£	£	£
Gifts, Donations and Fundraising	55,329	55,329	77,152
Bank & Building Society Deposit Interest	2,078	2,078	2,101
Charitable Activities : Unrestricted			
Room Hire	54,698	54,698	42,367
Counselling	150,577	150,577	149,661
St John of God	10,000	10,000	0
Fermanagh & Omagh District Council	2,500	2,500	0
Program Income	4,097	4,097	3,412
Covid Support	0	0	9,712
Miscellaneous Small Grants	1,998	1,998	2,790
Furlough	0	0	1,074
Charities Aid Foundation	24,521	24,521	41,782
Charities Aid Foundation (Release of Deferred Income)	41,786	41,786	
Release of Deferred Income : Other	64,996	64,996	0
Total	355,173	355,173	250,798

4(b). Analysis of grant income received

	Restricted Fund Income	2023 Total	2022 Total
	£	£	£
Analysis of incoming resources from restricted funds			
Sisters of Mercy Grant	0	0	5,000
Forget me not Funding	2,200	2,200	2,200
NRA	4,000	4,000	4,000
BBC Children in Need Grant & Belfast Cathedral Sitout	12,318	12,318	25,115
Victims Survivor Service Fund Grant	103,001	103,001	74,414
	121,519	121,519	110,729

The Aisling Centre Company Limited
Notes to the Accounts
For the year ended 31st March 2023

5(a). Analysis of resources expended

	Charitable Expenditure (Governance	2023	2022
Analysis of resources expended for charitable activities all direct expenses	£	£	£	Total £
Staff Costs & Counselling Fees	293,654		293,654	236,201
Therapy and Program Costs	3,208		3,208	4,600
Postage, Stationery & Telephone	17,986		17,986	9,138
Equipment	11,389		11,389	21,566
Light, Heat & Water Rates	12,705		12,705	8,979
Repairs & Maintenance	44,882		44,882	20,271
Insurance	5,853		5,853	5,749
Motor & Travel	805		805	1,324
Staff Training & Professional Development	5,440		5,440	2,408
Strategic Plan & Policy Reviews	6,280		6,280	0
Depreciation / (Write Back of Depreciation)	(5,072)		(5,072)	362
Legal & Professional Fee	2,490		2,490	0
Recruitment Costs	3,310		3,310	0
Audit		2,150	2,150	2,000
Other Expenses	8,520		8,520	10,552
	<u>411,450</u>	<u>2,150</u>	<u>413,600</u>	<u>323,150</u>

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity, namely audit fees.

5(b). Analysis of resources expended for grant purposes

	Resources for grant expended	2023 Total £	2022 Total £
Analysis of restricted grant expenses			
Salary contribution - Sisters of Mercy	0	0	5,000
BBC Children in Need	17,342	17,342	25,785
Victims Survivor Service Fund	108,737	108,737	77,862
NRA Expenses	4,000	4,000	4,000
Forget me not Funding	1,922	1,922	3,303
	<u>132,001</u>	<u>132,001</u>	<u>115,950</u>

The Aisling Centre Company Limited
Notes to the Accounts
For the year ended 31st March 2023

6. Net incoming resources for the year

	2023	2022
	£	£
This is stated after charging:		
Auditors Remuneration	2,150	2,000
Depreciation	(5,072)	362
	<u>2,150</u>	<u>2,362</u>

7. Staff Costs

No employee received emoluments of more than £60,000.

The total staff costs of the company during the year are noted below. The staff costs disclosed in the account have been reduced as they have been partially funded by a number of grants.

	2023	2022
	£	£
Wages & Salaries	232,813	209,464
Employers Social Security Costs/ Pension	33,602	15,482
	<u>266,415</u>	<u>224,946</u>

The average number of employees during the year was 14 (2022, 11 employees)

Amounts of Staff Costs Funded by Grant Assistance

	2023	2022
	£	£
BBC Children In Need Grant	14,526	21,016
Victims Survivor Service Fund Grant	81,854	66,352
Sisters of Mercy Grant	0	5,000

8. Emoluments of Directors

No director or member received any remuneration from the company during the year (2022: £Nil).

The Aisling Centre Company Limited
Notes to the Accounts
For the year ended 31st March 2023

9. Tangible Fixed Assets

Cost:	Building Darling St. £	Plant & Machinery £	Fixtures & Fittings £	Total £
At 31 March 2022	18,124	121,107	6,052	145,283
Transfer from Sisters of Mercy	1,681,876	-	-	1,681,876
Disposals	-	-	-	-
At 31 March 2023	1,700,000	121,107	6,052	1,827,159

Accumulated Depreciation:

At 31 March 2022	5,071	121,107	6,052	132,230
Write Back on Tranfer of Building	(5,071)	-	-	(5,071)
At 31 March 2023	0	121,107	6,052	127,159

Net Book Value:

At 31 March 2023	1,700,000	NIL	NIL	1,700,000
At 31 March 2022	13,053	NIL	NIL	13,053

10. Debtors and Prepayments

	2023 £	2022 £
Trade Debtors	9,114	16,047
Prepayments	5,389	4,045
	14,503	20,092

11. Creditors : Amounts falling due within one year

	2023 £	2022 £
VISA	610	298
Accruals	17,987	15,367
	18,597	15,665
Deferred Income	0	106,782

The Aisling Centre Company Limited
Notes to the Accounts
For the year ended 31st March 2023

12. Provisions for liabilities and charges

There are no provisions for liabilities and charges in the current or previous year.

13. Total Funds of the Charity

There was no fund transfer between restricted and unrestricted funds within the year.

	2023	2022
	Total	Total
	Fund	Fund
	£	£
Balance of Revenue unrestricted funds at 1 April 2022	146,684	144,886
Surplus (Deficit) allocated to unrestricted reserves	(1,020)	1,798
Balance of Revenue restricted funds at 31 March 2023	145,664	146,684
Balance of Revenue restricted funds at 1 April 2022	112,820	112,938
Deficit charged to restricted reserve	(10,482)	(118)
Balance of Revenue restricted funds at 31 March 2023	102,338	112,820
Balance of Capital Restricted Funds as at 01.04.2022	0	0
Surplus allocated to Capital Reserve	1,681,875	0
Balance of Restricted Capital Reserve as at 31.03.2023	1,681,875	0
Total funds both restricted and unrestricted at 31 March 2023	1,929,877	259,504

14. Cash Flow Statement

Under the provisions of Financial Reporting 102, the company is permitted to prepare annual accounts which exclude a Cash Flow Statement.

The Aisling Centre Company Limited
Notes to the Accounts
For the year ended 31st March 2023

15. Related Party Transactions

The directors are related parties. Each of the directors has listed their pecuniary interests. The only transactions between the charity and the directors during the period, were donations made by Ann McDermott, Aideen McGinley and Roberta Hamilton to the charity. These directors have set up a standing order to make a monthly donation to the charity. Additionally, Bridie Sweeney, the centre co-ordinator also makes regular donations to the charity.

The Sisters of Mercy are also a related party.

During the year this organisation gifted the premises at 37 Darling St. Enniskillen to the Aisling Centre Company Limited

There is a special condition whereby the Aisling Centre Company returns the building to The Sisters of Mercy for a nominal fee of £1, if the company was in contravention of its duties as a charity or should the charity move or cease to trade.

A professional valuation of the premises by McGovern Estate Agents Ltd placed a value of £1,700,000 on the property.

16. Limited by guarantee

Aisling Centre Company Limited is a company limited by guarantee and accordingly, does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.