

# Daneo Human and Spiritual Development Services

Northern Ireland · Charity number 101103

## Details

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Status	Received
Registered	2015-02-05
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

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Address	614 Crumlin Road Belfast Bt14 7gl BT14 7GL
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Phone	028 9071 1608
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Email	<a href="mailto:office@daneo.org">office@daneo.org</a>
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Website	<a href="http://www.daneo.org">www.daneo.org</a>
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## Activities

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**Purposes:** Daneo Services is established to promote the benefit of the inhabitants of Northern Ireland primarily, but also in any part of the world (the "area of benefit") without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion by the advancement of religion, the advancement of education and the protection and preservation of the spiritual, emotional and psychological health of persons in need in the area of benefit and in particular: a) to maintain and manage a centre or centres in the area of benefit for activities by the association ("the Centre"). b) to provide counselling services to individuals in need and to provide advice, information and training on therapeutic approaches to both individuals and organisations in the area of benefit.

**What the charity does:** The advancement of education, The advancement of religion, The advancement of health or the saving of lives, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

**How the charity works:** Advice/advocacy/information, Community development, Counselling/support, Education/training, Religious activities, Welfare/benevolent

**Who the charity helps:** Addictions (drug/solvent/alcohol abuse), Carers, Ethnic minorities, Ex-offenders and prisoners, General public, Men, Mental health, Older people, Parents, Sexual orientation, Unemployed/low income, Victim support, Women, Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£38,445	£35,638	£0	2

## Trustees

Name	Role	Appointed
Br. Raymond Maynes		
Miss Elizabeth Quinn		
Mrs Margaret Cooper		
Ms Marie Close		
Rev John Friel		
Rev Patrick Duffy		
Sister Kathleen Savage		
Sister Teresa O' Neill		

**Daneo Human and Spiritual Development Services**

Northern Ireland - Charity number 101103

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# Accounts

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**Daneo Human and Spiritual Development Services**  
**Report and Financial Statements For the Year ended 31 March 2025**

**Income and Expenditure Account**

	<b>NOTES</b>	<b>Unrestricted funds</b> <b>£</b>	<b>Restricted funds</b> <b>£</b>	<b>Total funds</b> <b>2025</b> <b>£</b>	<b>Total funds</b> <b>2024</b> <b>£</b>
<b>INCOME</b>					
Donations		-	3,900	3,900	-
Income from charitable activities		34,545	-	34,545	31,005
<b>Total income</b>		<b>34,545</b>	<b>3,900</b>	<b>38,445</b>	<b>31,005</b>
<b>EXPENDITURE</b>					
Cost of raising funds	3	33,504	-	33,504	30,797
Expenditure on charitable activities	3	-	2,134	2,134	4,776
<b>Total expenditure</b>		<b>33,504</b>	<b>2,134</b>	<b>35,638</b>	<b>35,573</b>
<b>Net income and movement in funds for the year</b>		<b>1,041</b>	<b>1,766</b>	<b>2,807</b>	<b>(4,568)</b>
<b>RECONCILIATION OF FUNDS</b>					
Non cash movement					
Depreciation		364	-	364	364
Capital Addition		-	-	-	(525)
Total funds brought forward		12,187	1,651	13,838	18,567
<b>Total funds carried forward</b>		<b>13,592</b>	<b>3,417</b>	<b>17,009</b>	<b>13,838</b>

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

**By order of the board of trustees**

  
 Date 14<sup>TH</sup> NOVEMBER 2025

**Daneo Human and Spiritual Development Services  
Report and Financial Statements For the Year ended 31 March 2025**

**Statement of Assets and Liabilities As at 31 March 2025**

	NOTES	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
<b>Cash funds</b>					
Current acc		13,504	-	13,504	12,005
Dovetail acc		-	3,417	3,417	1,651
Petty cash		88	-	88	182
<b>Total</b>	<b>4</b>	<b>13,592</b>	<b>3,417</b>	<b>17,009</b>	<b>13,838</b>
<b>Assets retained for the Charity's own use</b>					
Fixtures and fittings	5	267	-	267	631
<b>Net assets</b>		<b>13,859</b>	<b>3,417</b>	<b>17,276</b>	<b>14,469</b>
<b>Funds of the charity</b>					
Unrestricted income funds		13,859	-	13,859	12,818
Restricted income funds		-	3,417	3,417	1,651
		<b>13,859</b>	<b>3,417</b>	<b>17,276</b>	<b>14,469</b>

**By order of the board of trustees**

.....   
Date 14<sup>TH</sup> NOVEMBER 2025

**Daneo Human and Spiritual Development Services  
Report and Financial Statements For the Year ended 31 March 2025**

**Notes to the Accounts**

**1. Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Daneo Human and Spiritual Development Services 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 note(s).

**b) Preparation of the accounts on a going concern basis**

The Charity reported an operating surplus of £2,807 for the year. The trustees are of the view that the charity is a going concern.

**c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

**d) Donated services and facilities**

Donated services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the trustees' annual report for more information about their contribution. On receipt, donated services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**Daneo Human and Spiritual Development Services  
Report and Financial Statements For the Year ended 31 March 2025**

e) Interest receivable

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

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific projects being undertaken by the Trust.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise of the costs of day to day running and maintenance of the building and associated services.
- Expenditure on charitable activities includes the costs of performances, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Tangible fixed assets

Individual fixed assets costing £300 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

<b>Asset Category</b>	<b>Annual rate</b>
Plant, equipment and motor vehicles	10–33%

Depreciation is not charged in the year of purchase.

i) Cash at bank and in hand

Cash at bank and cash 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.

**Daneo Human and Spiritual Development Services**  
**Report and Financial Statements For the Year ended 31 March 2025**

**2. Legal status of the Charity**

The Charity is registered with the Charity Commission for Northern Ireland and recognised as a Charity with HM Revenue & Customs. In the event of the charity being wound up, the liability in respect of the Trustees is limited to £1 per member of the charity.

**3. Financial Performance of the Charity**

	Unrestricted Account	Restricted Account	Total 2025	Total 2024
<b>EXPENDITURE</b>				
<b>Cost of raising funds</b>				
Wages	12,304	-	12,304	12,337
Contra Payments	2,500	-	2,500	500
Rent	7,800	-	7,800	7,800
Insurance	662	-	662	642
Heat, light and power	4,747	-	4,747	5,093
Repairs and renewals	662	-	662	766
Postage and stationery	191	-	191	180
Cleaning and maintenance	432	-	432	438
Legal and professional fees	348	-	348	348
Telephone and internet	2,529	-	2,529	1,524
Bank fees	149	-	203	133
Office supplies	90	-	90	60
General expenses	726	-	726	612
Depreciation	364	-	364	364
<b>Total cost of raising funds</b>	<b>33,504</b>	<b>-</b>	<b>33,504</b>	<b>30,797</b>
<b>Expenditure on charitable activities</b>				
Counsellor fees	-	2,080	2,080	4,720
Bank fees	-	54	54	56
<b>Total expenditure on charitable activities</b>	<b>-</b>	<b>2,134</b>	<b>2,134</b>	<b>4,776</b>
<b>Total expenditure</b>	<b>33,504</b>	<b>2,134</b>	<b>35,638</b>	<b>35,572</b>

**Daneo Human and Spiritual Development Services**  
**Report and Financial Statements For the Year ended 31 March 2025**

**4. Cash funds**

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Cash at bank	13,504	3,417	16,921	13,656
Petty cash	88	-	88	182
<b>Total</b>	<b>13,592</b>	<b>3,417</b>	<b>17,009</b>	<b>13,838</b>

**5. Assets retained for the charity's own use**

	Fixtures & fittings	Total
	£	£
COST at beginning of year	1,822	1,822
Additions	-	-
COST at end of year	1,822	1,822
DEPRECIATION at beginning of year	1,191	1,191
Charge for the year	364	364
DEPRECIATION at end of year	1,555	1,555
<b>Net Book Value at 31 March 2025</b>	<b>267</b>	<b>267</b>
Net Book Value at 31 March 2024	631	631

**Daneo Human and Spiritual Development Services**

Northern Ireland - Charity number 101103

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# Accounts

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**Daneo Human and Spiritual Development Services  
Report and Financial Statements For the Year ended 31 March 2024**

**Income and Expenditure Account**

	<b>NOTES</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
<b>INCOME</b>					
Donations		-	-	-	-
Income from charitable activities		30,505	500	31,005	36,043
<b>Total income</b>		<b>30,505</b>	<b>500</b>	<b>31,005</b>	<b>36,043</b>
<b>EXPENDITURE</b>					
Cost of raising funds	3	30,797	-	30,797	27,253
Expenditure on charitable activities	3	-	4,776	4,776	5,103
<b>Total expenditure</b>		<b>30,797</b>	<b>4,776</b>	<b>35,573</b>	<b>32,356</b>
<b>Net income and movement in funds for the year</b>		<b>(292)</b>	<b>(4,276)</b>	<b>(4,568)</b>	<b>3,687</b>
<b>RECONCILIATION OF FUNDS</b>					
Non cash movement					
Depreciation		364	-	364	259
Capital Addition		(525)		(525)	-
Total funds brought forward		12,640	5,927	18,567	14,621
<b>Total funds carried forward</b>		<b>12,187</b>	<b>1,651</b>	<b>13,838</b>	<b>18,567</b>

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

**By order of the board of trustees**

.....  
Date 08/11/2024

**Daneo Human and Spiritual Development Services  
Report and Financial Statements For the Year ended 31 March 2024**

**Statement of Assets and Liabilities As at 31 March 2024**

	<b>NOTES</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
<b>Cash funds</b>					
Current acc		12,005	-	12,005	12,591
Dovetail acc		-	1,651	1,651	5,926
Petty cash		182	-	182	50
<b>Total</b>	<b>4</b>	<b>12,187</b>	<b>1,651</b>	<b>13,838</b>	<b>18,567</b>
<b>Assets retained for the Charity's own use</b>					
Fixtures and fittings	<b>5</b>	631	-	631	471
<b>Net assets</b>		<b>12,818</b>	<b>1,651</b>	<b>14,469</b>	<b>19,038</b>
<b>Funds of the charity</b>					
Unrestricted income funds		12,818	-	12,818	13,112
Restricted income funds		-	1,651	1,651	5,926
		<b>12,818</b>	<b>1,651</b>	<b>14,469</b>	<b>19,038</b>

**By order of the board of trustees**

.....  
Date 08/11/2024

**Daneo Human and Spiritual Development Services**  
**Report and Financial Statements For the Year ended 31 March 2024**

**Notes to the Accounts**

**1. Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Daneo Human and Spiritual Development Services 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 note(s).

b) Preparation of the accounts on a going concern basis

The Charity reported an operating deficit of £4,568 for the year. This was funded from reserves. The trustees are of the view that the charity is a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Donated services and facilities

Donated services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the trustees' annual report for more information about their contribution. On receipt, donated services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**Daneo Human and Spiritual Development Services**  
**Report and Financial Statements For the Year ended 31 March 2024**

e) Interest receivable

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

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific projects being undertaken by the Trust.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise of the costs of day to day running and maintenance of the building and associated services.
- Expenditure on charitable activities includes the costs of performances, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Tangible fixed assets

Individual fixed assets costing £300 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

<b>Asset Category</b>	<b>Annual rate</b>
Plant, equipment and motor vehicles	10–33%

Depreciation is not charged in the year of purchase.

i) Cash at bank and in hand

Cash at bank and cash 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.

**Daneo Human and Spiritual Development Services**  
**Report and Financial Statements For the Year ended 31 March 2024**

**2. Legal status of the Charity**

The Charity is registered with the Charity Commission for Northern Ireland and recognised as a Charity with HM Revenue & Customs. In the event of the charity being wound up, the liability in respect of the Trustees is limited to £1 per member of the charity.

**3. Financial Performance of the Charity**

	<b>Unrestricted Account</b>	<b>Restricted Account</b>	<b>Total 2024</b>	<b>Total 2023</b>
<b>EXPENDITURE</b>				
<b>Cost of raising funds</b>				
Wages	12,337	-	12,337	10,150
Contra Payments	-	500	500	-
Rent	7,800	-	7,800	7,800
Insurance	642	-	642	640
Heat, light and power	5,093	-	5,093	4,994
Repairs and renewals	766	-	766	623
Postage and stationery	180	-	180	243
Cleaning and maintenance	438	-	438	113
Legal and professional fees	348	-	348	348
Telephone and internet	1,524	-	1,524	1,714
Bank fees	133	-	133	131
Office supplies	60	-	60	104
General expenses	612	-	612	133
Depreciation	364	-	364	259
<b>Total cost of raising funds</b>	<b>30,297</b>	<b>500</b>	<b>30,797</b>	<b>27,253</b>
<b>Expenditure on charitable activities</b>				
Counsellor fees	-	4,720	4,720	5,040
Bank fees	-	56	56	63
<b>Total expenditure on charitable activities</b>	<b>-</b>	<b>4,776</b>	<b>4,776</b>	<b>5,103</b>
<b>Total expenditure</b>	<b>30,296</b>	<b>5,276</b>	<b>35,572</b>	<b>32,356</b>

**Daneo Human and Spiritual Development Services  
Report and Financial Statements For the Year ended 31 March 2024**

**4. Cash funds**

	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
Cash at bank	12,005	1,651	13,656	18,517
Petty cash	182	-	182	50
<b>Total</b>	<b>12,187</b>	<b>1,651</b>	<b>13,838</b>	<b>18,567</b>

**5. Assets retained for the charity's own use**

	Fixtures & fittings	Total
	£	£
COST at beginning of year	1,297	1,297
Additions	525	525
COST at end of year	1,822	1,822
DEPRECIATION at beginning of year	827	827
Charge for the year	364	364
DEPRECIATION at end of year	1,191	1,191
<b>Net Book Value at 31 March 2024</b>	<b>631</b>	<b>631</b>
Net Book Value at 31 March 2023	471	471

**Daneo Human and Spiritual Development Services**

Northern Ireland - Charity number 101103

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# Annual report

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**Daneo Human and Spiritual Development Services**  
**Report and Financial Statements**  
**For the year ended 31 March 2024**

# **Daneo Human and Spiritual Development Services**

## **Report and Financial Statements For the Year ended 31 March 2024**

### **Report of the trustees for the year ending 31 March 2024**

The trustees are pleased to present their annual Trustees' Report together with the financial statements of the charity for the year ending 31 March 2024. The financial statements comply with the Charities Act 2011 and 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 2015).

### **The purposes of the charity**

Daneo Human and Spiritual Development Services is an Association set up in 2003 to provide pastoral counselling in Northern Ireland. It operates as a cross-community Association and exists to foster and promote the benefit of all sections and denominations of the community to abolish sectarianism and segregation. Services are offered to those from all or no faith background.

### **Our employees**

Daneo Human and Spiritual Development Services was Founded by members of the Passionist and Mercy Congregations incorporating the mission and reflecting the values of both, whose aims are to offer solidarity and support to all those who are suffering. It operates with four self-employed independent qualified counsellors and an administrator. All therapists belong to professional bodies, holding Accreditation status, and the centre is insured to the highest standards.

### **Achievements and performance**

The Daneo team continue to deliver counselling sessions along with clinical and pastoral supervision. They provide therapeutic outreach to Holy Cross Girl's primary school and consultancy work and counselling to Cancer Lifeline, consultancy work to Survivors of Trauma and Lenadoon counselling service.

Because of the pastoral nature of Daneo Services, Clergy, Seminarians and Religious continue to access pastoral support, supervision, vocational discernment, and spiritual direction.

Daneo Services recently published a journal called "Reflections on Spirituality and Hopefulness" with contributions from trustees and many who work closely with us and use our services. The publication was widely distributed and well received.

### **Financial review**

Daneo Human and Spiritual Development Services receive no government funding. The charity operated a deficit for the year. This was deducted from cash reserves.

### **Plans for future periods**

Our plan is to maintain and expand these services, so more people can receive the benefits of counselling regardless of circumstances.

**Daneo Human and Spiritual Development Services  
Report and Financial Statements For the Year ended 31 March 2024**

**Reference and administrative details**

Charity number: 110113  
XT32015

Registered Office: Daneo Human and Spiritual Development Services  
614 Crumlin Road  
Belfast  
North Ireland  
BT14 7GL

Website: <https://daneoservices.weebly.com/>

**Advisors**

Accountant: JohnstonGrieve Chartered Accountants  
3 Wellington Park  
Belfast  
BT9 6DJ

Bank: AIB (NI)  
11-15 Donegall Square North  
Belfast  
BT1 5GB

Solicitor: KeyStone Law  
50 Stranmillis Embankment  
Belfast  
BT9 5FL

**Trustees**

Chair Trustee: Patrick Duffy

Trustees: John Friel  
Brian McKee (resigned 4 March 2024)  
Elizabeth Quinn  
Marie Close  
Teresa O'Neill

Secretary: Kathleen Savage

**Daneo Human and Spiritual Development Services**  
**Report and Financial Statements For the Year ended 31 March 2024**

**Structure, Governance and Management**

**Governing document**

Daneo Human and Spiritual Development Services is operated as a charity. The organisation was registered as a charity on 5<sup>th</sup> February 2015 with a declaration of trust outlining the administration, objects and powers of the charity. Official charitable status was accorded to the company on this date. The constitution was amended on 10<sup>th</sup> January 2018 to ensure best practise for the charity's interactions with members and trustees. The charity's trustees are responsible for the preparation of financial statements in accordance with the Charities SORP (FRS 102) and United Kingdom Accounting Standards.

**Appointment of trustees**

The existing trustees are responsible for the recruitment of new trustees but in doing so the trustees seek the views and recommendations of community leaders. The trustees believe this approach ensures that new trustees are respected members of the local communities. Trustee Brian McKee resigned on 4<sup>th</sup> March 2024 due to other commitments with new employment.

**Organisation**

The board of trustees administers the charity. The board normally meets monthly and covers development, membership and finance. A Chair is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chair has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance and development related activity.

**Principal funding sources**

The charity's main source of income comes from the Daneo Team with generous support from the Passionist and Mercy Congregations, supplemented by charging for space to provide pastoral counselling in North Belfast.

**Acknowledgements**

Daneo Services would like to acknowledge the staff, therapists, the management committee and all our Donators for all the support and dedication throughout 2023/24.

**Daneo Human and Spiritual Development Services  
Report and Financial Statements For the Year ended 31 March 2024**

**Trustee's responsibilities in relation to the financial statements**

The charity trustees of Daneo Human and Spiritual Development Services are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charities SORP requires the charity trustees 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 group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities SORP. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

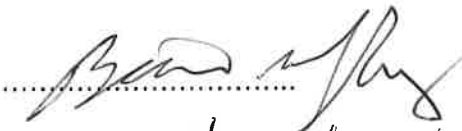
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

**Statement as to disclosure to our accountants**

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the accountant in connection with preparing their report, of which the accountant is unaware, and
- the trustees, having made enquiries of fellow directors that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a trustee in order to make themselves aware of any relevant information and to establish that the accountant is aware of that information.

**By order of the board of trustees**

  
Date 08/11/2024

**Daneo Human and Spiritual Development Services**

Northern Ireland - Charity number 101103

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# Annual return

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**Daneo Human and Spiritual Development Services  
Report and Financial Statements For the Year ended 31 March 2024**

**Accountant's Report**

Chartered Accountant's report to the Trustees on the preparation of the unaudited statutory accounts of Daneo Human and Spiritual Development Services For The Year Ended 31 March 2024.

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Charities SORP (FRS 102), we have compiled the financial statements of the charity from the accounting records and information and explanations you have given to us.

This report is made to the Trustees in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the Trustees the financial statements that we have been engaged to compile, to report to the Trustees that we have done so, and to state those matters that we have agreed to state to them in this 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 Charity and the Charities Trustees for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged the Trustees responsibilities in relation to the financial statements as at year ended 31 March 2024 and your duty to ensure that the charity has kept proper accounting records and to prepare financial statements that give a true and fair view under the Charities SORP. You consider that the charity is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

*K Johnston*

Kevin Johnston FCA  
**JohnstonGrieve Chartered Accountants**  
**3 Wellington Park**  
**Belfast**  
**BT9 6DJ**

**Daneo Human and Spiritual Development Services**

Northern Ireland - Charity number 101103

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# Accounts

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**Daneo Human and Spiritual Development Services**  
**Report and Financial Statements For the Year ended 31 March 2023**

**Income and Expenditure Account**

	<i>NOTES</i>	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
<b>INCOME</b>					
Donations		-	-	-	-
Income from charitable activities		27,685	8,358	36,043	34,050
<b>Total income</b>		<b>27,685</b>	<b>8,358</b>	<b>36,043</b>	<b>34,050</b>
<b>EXPENDITURE</b>					
Cost of raising funds	3	27,253	-	27,253	26,587
Expenditure on charitable activities	3	-	5,103	5,103	3,115
<b>Total expenditure</b>		<b>27,253</b>	<b>5,103</b>	<b>32,356</b>	<b>29,702</b>
<b>Net income and movement in funds for the year</b>		<b>432</b>	<b>3,255</b>	<b>3,687</b>	<b>4,348</b>
<b>RECONCILIATION OF FUNDS</b>					
Non cash movement depreciation		259	-	259	259
Total funds brought forward		11,949	2,672	14,621	10,014
<b>Total funds carried forward</b>		<b>12,640</b>	<b>5,927</b>	<b>18,567</b>	<b>14,621</b>

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

**By order of the board of trustees**

.....   
Date 17/11/2023

**Daneo Human and Spiritual Development Services  
Report and Financial Statements For the Year ended 31 March 2023**

**Statement of Assets and Liabilities As at 31 March 2023**

	<b>NOTES</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
<b>Cash funds</b>					
Current acc		12,591	-	12,591	11,549
Dovetail acc		-	5,926	5,926	2,672
Petty cash		50	-	50	400
<b>Total</b>	<b>4</b>	<b>12,641</b>	<b>5,926</b>	<b>18,567</b>	<b>14,621</b>
<b>Assets retained for the Charity's own use</b>					
Fixtures and fittings	<b>5</b>	471	-	471	731
<b>Net assets</b>		<b>13,112</b>	<b>5,926</b>	<b>19,038</b>	<b>15,352</b>
<b>Funds of the charity</b>					
Unrestricted income funds		13,112	-	13,112	12,680
Restricted income funds		-	5,926	5,926	2,672
		<b>13,112</b>	<b>5,926</b>	<b>19,038</b>	<b>15,352</b>

**By order of the board of trustees**

..... 

Date

17/4/2023

**Daneo Human and Spiritual Development Services  
Report and Financial Statements For the Year ended 31 March 2023**

**Notes to the Accounts**

**1. Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Daneo Human and Spiritual Development Services 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 note(s).

b) Preparation of the accounts on a going concern basis

The Charity reported an operating surplus of £3,687 for the year. The trustees are of the view that the charity is a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Donated services and facilities

Donated services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the trustees' annual report for more information about their contribution. On receipt, donated services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**Daneo Human and Spiritual Development Services**  
**Report and Financial Statements For the Year ended 31 March 2023**

e) Interest receivable

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

f) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Trust's work or for specific projects being undertaken by the Trust.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise of the costs of day to day running and maintenance of the building and associated services.
- Expenditure on charitable activities includes the costs of performances, exhibitions and other educational activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Tangible fixed assets

Individual fixed assets costing £300 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

<b>Asset Category</b>	<b>Annual rate</b>
Plant, equipment and motor vehicles	10–33%

Depreciation is not charged in the year of purchase.

i) Cash at bank and in hand

Cash at bank and cash 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.

**Daneo Human and Spiritual Development Services  
Report and Financial Statements For the Year ended 31 March 2023**

**2. Legal status of the Charity**

The Charity is registered with the Charity Commission for Northern Ireland and recognised as a Charity with HM Revenue & Customs. In the event of the charity being wound up, the liability in respect of the Trustees is limited to £1 per member of the charity.

**3. Financial Performance of the Charity**

	Unrestricted Account	Restricted Account	Total 2023	Total 2022
<b>EXPENDITURE</b>				
<b>Cost of raising funds</b>				
Wages	8,590	-	8,590	8,194
Contra Payments	-	-	-	290
Rent	7,800	-	7,800	7,800
Insurance	640	-	640	583
Heat, light and power	4,994	-	4,994	3,999
Repairs and renewals	623	-	623	403
Postage and stationery	243	-	243	292
Cleaning and maintenance	1,673	-	1,673	1,767
Legal and professional fees	348	-	348	295
Telephone and internet	1,714	-	1,714	1,991
Bank fees	131	-	131	138
Office supplies	104	-	104	369
General expenses	133	-	133	207
Depreciation	259	-	259	259
<b>Total cost of raising funds</b>	<b>27,253</b>	<b>-</b>	<b>27,253</b>	<b>26,587</b>
<b>Expenditure on charitable activities</b>				
Counsellor fees	-	5,040	5,040	3,070
Bank fees	-	63	63	45
<b>Total expenditure on charitable activities</b>	<b>-</b>	<b>5,103</b>	<b>5,103</b>	<b>3,115</b>
<b>Total expenditure</b>	<b>27,253</b>	<b>5,103</b>	<b>32,356</b>	<b>29,702</b>

**Daneo Human and Spiritual Development Services  
Report and Financial Statements For the Year ended 31 March 2023**

**4. Cash funds**

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
Cash at bank	12,591	5,926	18,517	14,221
Petty cash	50	-	50	400
<b>Total</b>	<b>12,641</b>	<b>5,926</b>	<b>18,567</b>	<b>14,621</b>

**5. Assets retained for the charity's own use**

	Fixtures & fittings	Total
	£	£
COST at beginning of year	1,297	1,297
Additions	-	-
COST at end of year	1,297	1,297
DEPRECIATION at beginning of year	566	566
Charge for the year	259	259
DEPRECIATION at end of year	825	825
<b>Net Book Value at 31 March 2023</b>	<b>472</b>	<b>472</b>
Net Book Value at 31 March 2022	731	731

**Daneo Human and Spiritual Development Services**

Northern Ireland - Charity number 101103

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# Annual report

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**Daneo Human and Spiritual Development Services**  
**Report and Financial Statements**  
**For the year ended 31 March 2023**

# **Daneo Human and Spiritual Development Services**

## **Report and Financial Statements For the Year ended 31 March 2023**

### **Report of the trustees for the year ending 31 March 2023**

The trustees are pleased to present their annual Trustees' Report together with the financial statements of the charity for the year ending 31 March 2023. The financial statements comply with the Charities Act 2011 and 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 2015).

### **The purposes of the charity**

Daneo Human and Spiritual Development Services is an Association set up in 2003 to provide pastoral counselling in Northern Ireland. It operates as a cross-community Association and exists to foster and promote the benefit of all sections and denominations of the community to abolish sectarianism and segregation. Services are offered to those from all or no faith background.

### **Our employees**

Daneo Human and Spiritual Development Services was Founded by members of the Passionist and Mercy Congregations incorporating the mission and reflecting the values of both, whose aims are to offer solidarity and support to all those who are suffering. It operates with four self-employed independent qualified counsellors and an administrator. All therapists belong to professional bodies, holding Accreditation status, and the centre is insured to the highest standards.

### **Achievements and performance**

The Daneo team continue to deliver counselling sessions along with clinical and pastoral supervision. They provide therapeutic outreach to Holy Cross Girl's primary school and consultancy work and counselling to Cancer Lifeline, consultancy work to Survivors of Trauma and Lenadoon counselling service.

Because of the pastoral nature of Daneo Services, Clergy, Seminarians and Religious continue to access pastoral support, supervision, vocational discernment, and spiritual direction.

Daneo Services recently published a journal called "Reflections on Spirituality and Hopefulness" with contributions from trustees and many who work closely with us and use our services. The publication was widely distributed and well received.

### **Financial review**

Daneo Human and Spiritual Development Services receive no government funding. The charity operated a surplus for the year. This was added to cash reserves.

### **Plans for future periods**

Our plan is to maintain and expand these services, so more people can receive the benefits of counselling regardless of circumstances.

**Daneo Human and Spiritual Development Services  
Report and Financial Statements For the Year ended 31 March 2023**

**Coronavirus Outbreak**

Like many other organisations Daneo Services put in place the necessary changes to ensure it could continue to fulfil its objectives of offering emotional and psychological support to those who needed it. As the virus continues within the community the level of precautions and protocols continue to be reviewed.

**Daneo Human and Spiritual Development Services  
Report and Financial Statements For the Year ended 31 March 2023**

**Reference and administrative details**

Charity number: 110113  
XT32015

Registered Office: Daneo Human and Spiritual Development Services  
614 Crumlin Road  
Belfast  
North Ireland  
BT14 7GL

Website: <https://daneoservices.weebly.com/>

**Advisors**

Accountant: JohnstonGrieve Chartered Accountants  
3 Wellington Park  
Belfast  
BT9 6DJ

Bank: AIB (NI)  
11-15 Donegall Square North  
Belfast  
BT1 5GB

Solicitor: KeyStone Law  
50 Stranmillis Embankment  
Belfast  
BT9 5FL

**Trustees**

Chair Trustee: Patrick Duffy

Trustees: John Friel  
Brian McKee  
Elizabeth Quinn  
Marie Close  
Teresa O'Neill

Secretary: Kathleen Savage

# **Daneo Human and Spiritual Development Services**

## **Report and Financial Statements For the Year ended 31 March 2023**

### **Structure, Governance and Management**

#### **Governing document**

Daneo Human and Spiritual Development Services is operated as a charity. The organisation was registered as a charity on 5<sup>th</sup> February 2015 with a declaration of trust outlining the administration, objects and powers of the charity. Official charitable status was accorded to the company on this date. The constitution was amended on 10<sup>th</sup> January 2018 to ensure best practise for the charity's interactions with members and trustees. The charity's trustees are responsible for the preparation of financial statements in accordance with the Charities SORP (FRS 102) and United Kingdom Accounting Standards.

#### **Appointment of trustees**

The existing trustees are responsible for the recruitment of new trustees but in doing so the trustees seek the views and recommendations of community leaders. The trustees believe this approach ensures that new trustees are respected members of the local communities.

#### **Organisation**

The board of trustees administers the charity. The board normally meets monthly and covers development, membership and finance. A Chair is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chair has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance and development related activity.

#### **Principal funding sources**

The charity's main source of income comes from the Daneo Team with generous support from the Passionist and Mercy Congregations, supplemented by charging for space to provide pastoral counselling in North Belfast.

#### **Acknowledgements**

Daneo Services would like to acknowledge the staff, therapists, the management committee and all our Donators for all the support and dedication throughout 2022/23.

**Daneo Human and Spiritual Development Services  
Report and Financial Statements For the Year ended 31 March 2023**

**Trustee's responsibilities in relation to the financial statements**

The charity trustees of Daneo Human and Spiritual Development Services are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charities SORP requires the charity trustees 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 group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities SORP. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

**Statement as to disclosure to our accountants**

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the accountant in connection with preparing their report, of which the accountant is unaware, and
- the trustees, having made enquiries of fellow directors that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a trustee in order to make themselves aware of any relevant information and to establish that the accountant is aware of that information.

**By order of the board of trustees**



Date

17<sup>TH</sup> NOVEMBER 2023

**Daneo Human and Spiritual Development Services**

Northern Ireland - Charity number 101103

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# Annual return

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**Daneo Human and Spiritual Development Services  
Report and Financial Statements For the Year ended 31 March 2023**

**Accountant's Report**

Chartered Accountant's report to the Trustees on the preparation of the unaudited statutory accounts of Daneo Human and Spiritual Development Services For The Year Ended 31 March 2023.

In accordance with the engagement letter and in order to assist you to fulfil your duties under the Charities SORP (FRS 102), we have compiled the financial statements of the charity from the accounting records and information and explanations you have given to us.

This report is made to the Trustees in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the Trustees the financial statements that we have been engaged to compile, to report to the Trustees that we have done so, and to state those matters that we have agreed to state to them in this 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 Charity and the Charities Trustees for our work or for this report.

We have carried out this engagement in accordance with guidance issued by the Institute of Chartered Accountants in Ireland and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged the Trustees responsibilities in relation to the financial statements as at year ended 31 March 2023 and your duty to ensure that the charity has kept proper accounting records and to prepare financial statements that give a true and fair view under the Charities SORP. You consider that the charity is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

*K Johnston*

Kevin Johnston FCA  
**JohnstonGrieve Chartered Accountants**  
**3 Wellington Park**  
**Belfast**  
**BT9 6DJ**