

# The Ely Centre

Northern Ireland · Charity number 101144

## Details

---

**Status** Received

**Registered** 2014-12-02

**Register** [View on the Charity Commission for Northern Ireland register](#)

## Contact

---

**Address** Ely Centre  
83 Tempo Road  
Killynure  
Enniskillen  
Co Fermanagh  
BT74 6ld  
BT74 6LD

**Phone** 02866320977

**Email** [info@elycentre.co.uk](mailto:info@elycentre.co.uk)

**Website** [www.elycentre.com](http://www.elycentre.com)

## Activities

---

**Purposes:** The Company is established to: a. The Company is established to relieve poverty, sickness and distress and to promote the benefit of the inhabitants of the area, in particular those persons who have suffered as a result of terrorist activities without distinction of age, gender, sexuality, nationality, ethnic origin, political or religious opinion, by associating the statutory authorities, voluntary organisations and the inhabitants in a common effort to advance education, and to provide facilities in the interests of social welfare for recreation or other leisure-time occupation, with the object of improving the conditions of life for the said inhabitants and in particular: b. to maintain and manage a centre in Enniskillen for activities promoted by the association.

**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 citizenship or community development, The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity, 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, Counselling/support, Criminal justice, Cross-border/cross-community, Education/training, Human rights/equality, Relief of poverty, Research/evaluation, Welfare/benevolent, Youth development

**Who the charity helps:** Addictions (drug/solvent/alcohol abuse),Adult training,Carers,Men,Mental health,Older people,Unemployed/low income,Victim support,Women,Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£911,499	£910,998	£-294,772	23

## Trustees

Name	Role	Appointed
Mr Alan Mccrum		
Mr Andrew Alexander Coulter		
Mr Craig Baxter		
Mr James Mullan		
Mr Roy Crawford		
Mrs Esdille Lappin		
Mrs Margaret Elizabeth Rosemary Barton		
Ms Violet Craig		

**The Ely Centre**

Northern Ireland - Charity number 101144

---

# Accounts

---

REGISTERED COMPANY NUMBER: NI043785 (Northern Ireland)  
REGISTERED CHARITY NUMBER: 101144

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**  
**FOR**  
**THE ELY CENTRE**  
**(A COMPANY LIMITED BY GUARANTEE)**

Patton Rainey Stenson Limited  
Chartered Accountants and Statutory Auditors  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

**THE ELY CENTRE**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 MARCH 2025**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 4
<b>Report of the Independent Auditors</b>	5 to 7
<b>Statement of Financial Activities</b>	8
<b>Balance Sheet</b>	9
<b>Cash Flow Statement</b>	10
<b>Notes to the Cash Flow Statement</b>	11
<b>Notes to the Financial Statements</b>	12 to 18

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 MARCH 2025**

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Ely Centre is a registered charity that provides support services to civilians, ex security force personnel and their families who have suffered as a result of the troubles. The Ely Centre was formed by the families of those bereaved and injured in the 1987 Enniskillen Poppy Day bomb.

The Ely Centre also aims to advance the education of the wider community on the effects of the troubles and especially the effects of terrorism on victims, their children and the impact of trans (inter) generational trauma on families effected by the troubles.

**Significant activities**

The charity provides evidenced based treatment, prevention and support services that address issues of declining psychological, physical health, social and financial difficulties

Over the past year, from our centres we have delivered funded programmes of Health and Well Being services, Social Support activities, Welfare and Benefits advice, a listening ear and drop in centre. Open daily offering a space for victims and survivors to come together, a family support project and a community befriending network to support isolated and vulnerable victims and survivors. The services have achieved all estimated uptake amongst service users. These services are delivered by Ely Centre staff, outsourced providers and volunteers. These projects are supported financially from multiple funders.

The Ely Centre continues to develop an innovative veteran's support programme which addresses veterans' physical and psychological wellbeing through military scale model making workshops and educational outreach programmes.

**Public benefit**

The Trustees seek to ensure that the Public Benefit requirement is considered and The Ely Centre facilitates the support of victims having due regard to the Charities Commission Northern for Ireland guidance on public benefit.

The main public benefits which the charity aims to achieve are as follows:

- The improved physical and mental health wellbeing. This is achieved through our support programmes including professional counselling, complementary therapies and respite trips. The recipients of these therapies benefit from lower levels of stress and anxiety and will also feel less isolated and lonely.
- The advancement of community development. This is achieved through services and programmes offered within the wider community to promote tolerance and positive cross-community relations. The public benefit is a strong community spirit and the empowerment of victims/survivors.
- The easement of financial difficulties. This is achieved through offering skills-based training programmes and support with essential outgoings. Advice and assistance is given in relation to benefits available and securing entitlement to same.

**THE ELY CENTRE (REGISTERED NUMBER: NI043785)**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 MARCH 2025**

---

**FINANCIAL REVIEW**

**Financial position**

The results for the year ended 31 March 2025 are set out on pages 8 and 9 of the financial statements.

Income consists of grants and donations and amounted to £911,499 for the year ended 31 March 2025 (2024 £811,735).

After deducting expenditure of £910,998 (2024 £813,314) a surplus of £501 arose for the year (2024 deficit £1,582)

At 31 March 2025 the total funds of the charity amounted to £11,941 (2024 £11,440).

**Reserves policy**

It is the policy of the Charity that reserves that have not been designated for a specific purpose should be maintained at a level equivalent to between 1-2 months expenditure. The Charity considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue some activities however this would be on a greatly reduced scale. The Charity aims to achieve these levels of reserves in the following financial years.

**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 accounting policies.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is registered as a charitable company limited by guarantee and was set up by its Memorandum and Articles of Association.

The company is registered with the Charity Commission NI under charity reference 101144.

The management of the charity is led by Lee McDowell.

New trustees are nominated for consideration to the Board based on background, interests and experience. New trustees receive an inhouse induction and there is ongoing training for existing trustees.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

NI043785 (Northern Ireland)

**Registered Charity number**

101144

**Registered office**

83 Tempo Road

Enniskillen

Co. Fermanagh

BT74 6LD

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 MARCH 2025**

---

**Trustees**

Mr R E Crawford  
Mr W J Dixon (resigned 2.10.25)  
Mr A Coulter  
Mrs E Lappin  
Mrs R Barton  
Mr J Mullan  
Mrs M Black (resigned 1.1.26)  
Mr A G McCrum  
Ms V Craig  
Mr N Gracey (resigned 24.9.24)  
Mr C Baxter (appointed 2.12.24)

**Company Secretary**

Ms V Craig

**Auditors**

Patton Rainey Stenson Limited  
Chartered Accountants and Statutory Auditors  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of The Ely Centre for the purposes of company law) are responsible for preparing the Report of the Trustees 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 year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

**THE ELY CENTRE (REGISTERED NUMBER: NI043785)**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 MARCH 2025**

---

**AUDITORS**

The auditors, Patton Rainey Stenson Limited, invited for re-appointmnet at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 31 March 2026 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'R Crawford', written in a cursive style.

Mr R E Crawford - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
THE ELY CENTRE**

---

**Opinion**

We have audited the financial statements of The Ely Centre (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 (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 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 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 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.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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 the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
THE ELY CENTRE**

---

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

In the light of the 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 Report of the Trustees.

We have nothing to report in respect of the following matters where 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, 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.

**Our 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 a Report of the Independent Auditors 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.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit.

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to these risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

We obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
THE ELY CENTRE**

---

We obtain an understanding of the company, the industry it operates in and the legal and regulatory framework that the company operates within. We focus on the provisions of these laws and regulations that have a direct effect on material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, Pension, Tax and Health and Safety Legislation, together with provisions of other laws and regulations that do not have a direct effect on the financial statements, but compliance with which may be fundamental to the company's ability to operate or avoid a material penalty.

We tailored our response to these identified risks to include enquiry of management and external legal advisors concerning actual and potential litigation and claims, performing analytical procedures to identify any unusual or unexpected relationships that may indicate the risk of material misstatement due to fraud or other irregularities. Further we reviewed the correspondence with HMRC and other regulatory bodies.

In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias. Further we evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

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

*William Kenneth Rainey*

William Kenneth Rainey FCA (Senior Statutory Auditor)  
for and on behalf of Patton Rainey Stenson Limited  
Chartered Accountants and Statutory Auditors  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

31 March 2026

**THE ELY CENTRE**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<u>48,177</u>	<u>863,322</u>	<u>911,499</u>	<u>811,732</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	3				
Miscellaneous Activities		<u>47,702</u>	<u>863,296</u>	<u>910,998</u>	<u>813,314</u>
<b>NET INCOME/(EXPENDITURE)</b>		475	26	501	(1,582)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		11,340	100	11,440	13,022
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>11,815</u>	<u>126</u>	<u>11,941</u>	<u>11,440</u>

The notes form part of these financial statements

**THE ELY CENTRE (REGISTERED NUMBER: NI043785)**

**BALANCE SHEET**  
**31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	3,266	-	3,266	4,082
<b>CURRENT ASSETS</b>					
Debtors	10	1,183	30,124	31,307	26,389
Cash at bank and in hand		45,257	226,883	272,140	71,031
		<u>46,440</u>	<u>257,007</u>	<u>303,447</u>	<u>97,420</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(37,892)	(256,880)	(294,772)	(90,062)
		<u>8,548</u>	<u>127</u>	<u>8,675</u>	<u>7,358</u>
<b>NET CURRENT ASSETS</b>					
		<u>8,548</u>	<u>127</u>	<u>8,675</u>	<u>7,358</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>11,814</u>	<u>127</u>	<u>11,941</u>	<u>11,440</u>
<b>NET ASSETS/(LIABILITIES)</b>		<u>11,814</u>	<u>127</u>	<u>11,941</u>	<u>11,440</u>
<b>FUNDS</b>	12				
Unrestricted funds				11,814	11,340
Restricted funds				127	100
<b>TOTAL FUNDS</b>				<u>11,941</u>	<u>11,440</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 31 March 2026 and were signed on its behalf by:



Mr R E Crawford - Trustee

**THE ELY CENTRE**

**CASH FLOW STATEMENT**  
**for the Year Ended 31 MARCH 2025**

---

	Notes	31.3.25 £	31.3.24 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>201,109</u>	<u>19,494</u>
Net cash provided by operating activities		<u>201,109</u>	<u>19,494</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>201,109</u>	<u>19,494</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>71,031</u>	<u>51,537</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>272,140</u></u>	<u><u>71,031</u></u>

The notes form part of these financial statements

**THE ELY CENTRE**

**NOTES TO THE CASH FLOW STATEMENT**  
**for the Year Ended 31 MARCH 2025**

---

**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<b>31.3.25</b>	<b>31.3.24</b>
	<b>£</b>	<b>£</b>
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	<b>501</b>	<b>(1,582)</b>
<b>Adjustments for:</b>		
Depreciation charges	816	1,020
Increase in debtors	(4,918)	(7,143)
Increase in creditors	204,710	27,199
	<u>201,109</u>	<u>19,494</u>
<b>Net cash provided by operations</b>	<b><u>201,109</u></b>	<b><u>19,494</u></b>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	<b>At 1.4.24</b>	<b>Cash flow</b>	<b>At 31.3.25</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Net cash</b>			
Cash at bank and in hand	71,031	201,109	272,140
	<u>71,031</u>	<u>201,109</u>	<u>272,140</u>
<b>Total</b>	<b><u>71,031</u></b>	<b><u>201,109</u></b>	<b><u>272,140</u></b>

## THE ELY CENTRE

### NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 MARCH 2025

---

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Tangible assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price, costs directly attributable to bringing the asset to its working condition for its intended use, dismantling and restoration costs.

##### **(i) Depreciation and residual values**

Depreciation is calculated, using the stated method, to allocate the depreciable amount to their residual values over the expected useful economic lives of the assets concerned. The principal annual rates used are as follows:

Fixtures and fittings	- 20% on reducing balance
-----------------------	---------------------------

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

##### **Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in independently administered funds. Contributions payable to the company's pension scheme are charged to the income statement in the period to which they relate.

##### **Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks and bank overdrafts.

**THE ELY CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 MARCH 2025**

---

**1. ACCOUNTING POLICIES - continued**

**Cash and cash equivalents**

Bank overdrafts are shown within borrowings in current liabilities.

**Going Concern**

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

**Critical accounting estimates and areas of judgement**

Estimate and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the actual related results.

**2. DONATIONS AND LEGACIES**

	<b>31.3.25</b>	31.3.24
	£	£
Donations and contributions for therapies	43,677	45,435
Grants	863,322	766,297
Management fee	4,500	-
	<u>911,499</u>	<u>811,732</u>

Grants received, included in the above, are as follows:

	<b>31.3.25</b>	31.3.24
	£	£
Other grants	<u>863,322</u>	<u>766,297</u>

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 4) £	Totals £
Miscellaneous Activities	<u>898,027</u>	<u>12,971</u>	<u>910,998</u>

**THE ELY CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 MARCH 2025**

**4. SUPPORT COSTS**

		Governance costs
		£
Miscellaneous Activities		<u>12,971</u>

**5. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>31.3.25</b>	31.3.24
	£	£
Auditors' remuneration	<b>3,600</b>	3,400
Depreciation - owned assets	<b>816</b>	1,020
Other operating leases	<b>42,877</b>	39,160
	<u>          </u>	<u>          </u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

Trustee expenses paid during the year were £441.59. (2024: £159.73)

**7. STAFF COSTS**

	<b>31.3.25</b>	31.3.24
	£	£
Wages and salaries	<b>552,004</b>	474,867
Social security costs	<b>38,089</b>	46,588
Other pension costs	<b>19,778</b>	18,544
	<u>          </u>	<u>          </u>
	<b>609,871</b>	539,999
	<u>          </u>	<u>          </u>

The average monthly number of employees during the year was as follows:

	<b>31.3.25</b>	31.3.24
Administration	<b>23</b>	23
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

**THE ELY CENTRE****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 MARCH 2025**

---

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	67,930	743,802	811,732
	<u>67,930</u>	<u>743,802</u>	<u>811,732</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Miscellaneous Activities	69,512	743,802	813,314
	<u>69,512</u>	<u>743,802</u>	<u>813,314</u>
<b>NET INCOME/(EXPENDITURE)</b>	(1,582)	-	(1,582)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	12,922	100	13,022
	<u>12,922</u>	<u>100</u>	<u>13,022</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>11,340</u>	<u>100</u>	<u>11,440</u>
	<u><u>11,340</u></u>	<u><u>100</u></u>	<u><u>11,440</u></u>
9. TANGIBLE FIXED ASSETS			Fixtures and fittings £
<b>COST</b>			
At 1 April 2024 and 31 March 2025			66,207
			<u>66,207</u>
<b>DEPRECIATION</b>			
At 1 April 2024			62,125
Charge for year			816
			<u>62,941</u>
At 31 March 2025			62,941
			<u>62,941</u>
<b>NET BOOK VALUE</b>			
At 31 March 2025			3,266
			<u>3,266</u>
At 31 March 2024			4,082
			<u><u>4,082</u></u>

**THE ELY CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 MARCH 2025**

<b>10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>31.3.25</b>	<b>31.3.24</b>
		<b>£</b>	<b>£</b>
Other debtors		<b>31,307</b>	<b>26,389</b>
		<u><u>          </u></u>	<u><u>          </u></u>
<b>11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>31.3.25</b>	<b>31.3.24</b>
		<b>£</b>	<b>£</b>
Trade creditors and accruals		<b>51,425</b>	<b>30,147</b>
Other creditors		<b>26,233</b>	<b>15,243</b>
Deferred grants		<b>217,114</b>	<b>44,672</b>
		<u><u>          </u></u>	<u><u>          </u></u>
		<b>294,772</b>	<b>90,062</b>
		<u><u>          </u></u>	<u><u>          </u></u>
<b>12. MOVEMENT IN FUNDS</b>			
		Net	At
	At 1.4.24	movement	31.3.25
	£	in funds	£
		£	
<b>Unrestricted funds</b>			
General fund	<b>11,340</b>	<b>474</b>	<b>11,814</b>
<b>Restricted funds</b>			
Other Restricted	<b>100</b>	<b>-</b>	<b>100</b>
Lottery Grant	<b>-</b>	<b>27</b>	<b>27</b>
	<u><u>          </u></u>	<u><u>          </u></u>	<u><u>          </u></u>
	<b>100</b>	<b>27</b>	<b>127</b>
	<u><u>          </u></u>	<u><u>          </u></u>	<u><u>          </u></u>
<b>TOTAL FUNDS</b>	<b>11,440</b>	<b>501</b>	<b>11,941</b>
	<u><u>          </u></u>	<u><u>          </u></u>	<u><u>          </u></u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>48,177</b>	<b>(47,703)</b>	<b>474</b>
<b>Restricted funds</b>			
VSS Grant	<b>805,190</b>	<b>(805,190)</b>	<b>-</b>
Armed Forces Covenant Fund Trust			
Funding - Modellers	<b>34,267</b>	<b>(34,267)</b>	<b>-</b>
Operation Blue Sky	<b>5,065</b>	<b>(5,065)</b>	<b>-</b>
Lottery Grant	<b>18,800</b>	<b>(18,773)</b>	<b>27</b>
	<u><u>          </u></u>	<u><u>          </u></u>	<u><u>          </u></u>
	<b>863,322</b>	<b>(863,295)</b>	<b>27</b>
	<u><u>          </u></u>	<u><u>          </u></u>	<u><u>          </u></u>
<b>TOTAL FUNDS</b>	<b>911,499</b>	<b>(910,998)</b>	<b>501</b>
	<u><u>          </u></u>	<u><u>          </u></u>	<u><u>          </u></u>

**THE ELY CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 MARCH 2025**

**12. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	12,922	(1,582)	11,340
<b>Restricted funds</b>			
Other Restricted	100	-	100
<b>TOTAL FUNDS</b>	<u>13,022</u>	<u>(1,582)</u>	<u>11,440</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	67,930	(69,512)	(1,582)
<b>Restricted funds</b>			
VSS Grant	742,095	(742,095)	-
Armed Forces Covenant Fund Trust Funding - Modellers	1,707	(1,707)	-
	<u>743,802</u>	<u>(743,802)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>811,732</u>	<u>(813,314)</u>	<u>(1,582)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
<b>Unrestricted funds</b>			
General fund	12,922	(1,108)	11,814
<b>Restricted funds</b>			
Other Restricted	100	-	100
Lottery Grant	-	27	27
	<u>100</u>	<u>27</u>	<u>127</u>
<b>TOTAL FUNDS</b>	<u>13,022</u>	<u>(1,081)</u>	<u>11,941</u>

**THE ELY CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 MARCH 2025**

**12. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	116,107	(117,215)	(1,108)
<b>Restricted funds</b>			
VSS Grant	1,547,285	(1,547,285)	-
Armed Forces Covenant Fund Trust			
Funding - Modellers	35,974	(35,974)	-
Operation Blue Sky	5,065	(5,065)	-
Lottery Grant	18,800	(18,773)	27
	<u>1,607,124</u>	<u>(1,607,097)</u>	<u>27</u>
<b>TOTAL FUNDS</b>	<u>1,723,231</u>	<u>(1,724,312)</u>	<u>(1,081)</u>

**13. EMPLOYEE BENEFIT OBLIGATIONS**

The company operates a defined contribution pension scheme for the benefit of staff. The assets of the scheme are held separately from those of the company in an independently administered fund. The total pension cost for the company for the year was £19,778 (2024 18,544).

There was a liability of £NIL outstanding at the year end (2024 £2,556).

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

**15. GOING CONCERN**

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

**The Ely Centre**

Northern Ireland - Charity number 101144

---

# Accounts

---

REGISTERED COMPANY NUMBER: NI043785 (Northern Ireland)  
REGISTERED CHARITY NUMBER: 101144

REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024  
FOR  
ELY CENTRE-THE  
(A COMPANY LIMITED BY GUARANTEE)

Patton Rainey Stenson Limited  
Chartered Accountants and Statutory Auditors  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

**ELY CENTRE-THE**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 MARCH 2024**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 4
<b>Report of the Independent Auditors</b>	5 to 7
<b>Statement of Financial Activities</b>	8
<b>Balance Sheet</b>	9
<b>Cash Flow Statement</b>	10
<b>Notes to the Cash Flow Statement</b>	11
<b>Notes to the Financial Statements</b>	12 to 18

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 MARCH 2024**

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Ely Centre is a registered charity that provides support services to civilians, ex security force personnel and their families who have suffered as a result of the troubles. The Ely Centre was formed by the families of those bereaved and injured in the 1987 Enniskillen Poppy Day bomb.

The Ely Centre also aims to advance the education of the wider community on the effects of the troubles and especially the effects of terrorism on victims, their children and the impact of trans (inter) generational trauma on families effected by the troubles.

**Significant activities**

The charity provides evidenced based treatment, prevention and support services that address issues of declining psychological, physical health, social and financial difficulties

Over the past year, from our centres we have delivered funded programmes of Health and Well Being services, Social Support activities, Welfare and Benefits advice, a listening ear and drop in centre. Open daily offering a space for victims and survivors to come together, a family support project and a community befriending network to support isolated and vulnerable victims and survivors. The services have achieved all estimated uptake amongst service users. These services are delivered by Ely Centre staff, outsourced providers and volunteers. These projects are supported financially from multiple funders.

The Ely Centre continues to develop an innovative veteran's support programme which addresses veterans' physical and psychological wellbeing through military scale model making workshops and educational outreach programmes.

The charity aims to continue to provide the same level of services to its users and grants have been secured to enable this. In April 2023 The Castlehill Foundation reached the decision to merge their services with The Ely Centre, leading to the sustainability of services within the upper bann area for victims and survivors. All previous funding directed to The Castlehill Foundation is now being directed to The Ely Centre.

**Public benefit**

The Trustees seek to ensure that the Public Benefit requirement is considered and The Ely Centre facilitates the support of victims having due regard to the Charities Commission Northern for Ireland guidance on public benefit.

The main public benefits which the charity aims to achieve are as follows:

- The improved physical and mental health wellbeing. This is achieved through our support programmes including professional counselling, complementary therapies and respite trips. The recipients of these therapies benefit from lower levels of stress and anxiety and will also feel less isolated and lonely.
- The advancement of community development. This is achieved through services and programmes offered within the wider community to promote tolerance and positive cross-community relations. The public benefit is a strong community spirit and the empowerment of victims/survivors.
- The easing of financial difficulties. This is achieved through offering skills-based training programmes and support with essential outgoings. Advice and assistance is given in relation to benefits available and securing entitlement to same.

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 MARCH 2024**

---

**FINANCIAL REVIEW**

**Financial position**

The results for the year ended 31 March 2024 are set out on pages 8 and 9 of the financial statements.

Income consists of grants and donations and amounted to £811,732 for the year ended 31 March 2024 (2023 £683,057).

After deducting expenditure of £813,314 (2023 £679,267) a deficit of £1,582 arose for the year (2023 surplus £3,790)

At 31 March 2024 the total funds of the charity amounted to £11,440 (2023 £13,022).

**Reserves policy**

It is the policy of the Charity that reserves that have not been designated for a specific purpose should be maintained at a level equivalent to between 1-2 months expenditure. The Charity considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue some activities however this would be on a greatly reduced scale. The Charity aims to achieve these levels of reserves in the following financial years.

**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 accounting policies.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is registered as a charitable company limited by guarantee and was set up by its Memorandum and Articles of Association.

The company is registered with the Charity Commission NI under charity reference 101144.

The management of the charity is led by Lee McDowell.

New trustees are nominated for consideration to the Board based on background, interests and experience. New trustees receive an inhouse induction and there is ongoing training for existing trustees.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

NI043785 (Northern Ireland)

**Registered Charity number**

101144

**Registered office**

83 Tempo Road  
Enniskillen  
Fermanagh  
BT74 6LD

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 MARCH 2024**

---

**Trustees**

Mr R E Crawford  
Mr W J Dixon  
Mrs A Dixon (resigned 18.4.23)  
Mr A Coulter  
Mrs E Lappin  
Mrs R Barton  
Mr J Mullan  
Mrs M Black  
Mr A G McCrum  
Ms V Craig (appointed 1.4.23)  
Mr N Gracey (appointed 1.4.23) (resigned 24.9.24)

**Company Secretary**

Ms V Craig

**Auditors**

Patton Rainey Stenson Limited  
Chartered Accountants and Statutory Auditors  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Ely Centre-The for the purposes of company law) are responsible for preparing the Report of the Trustees 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 year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

**AUDITORS**

The auditors, Patton Rainey Stenson Limited, invited for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 25 September 2024 and signed on its behalf by:

ELY CENTRE-THE (REGISTERED NUMBER: NI043785)

REPORT OF THE TRUSTEES  
for the Year Ended 31 MARCH 2024

---

A handwritten signature in black ink, appearing to read 'R E Crawford', is positioned above the printed name.

Mr R E Crawford - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
ELY CENTRE-THE**

---

**Opinion**

We have audited the financial statements of Ely Centre-The (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 (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 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 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.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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 the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
ELY CENTRE-THE**

---

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

In the light of the 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 Report of the Trustees.

We have nothing to report in respect of the following matters where 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, 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.

**Our 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 a Report of the Independent Auditors 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.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit.

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to these risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

We obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
ELY CENTRE-THE**

We obtain an understanding of the company, the industry it operates in and the legal and regulatory framework that the company operates within. We focus on the provisions of these laws and regulations that have a direct effect on material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, Pension, Tax and Health and Safety Legislation, together with provisions of other laws and regulations that do not have a direct effect on the financial statements, but compliance with which may be fundamental to the company's ability to operate or avoid a material penalty.

We tailored our response to these identified risks to include enquiry of management and external legal advisors concerning actual and potential litigation and claims, performing analytical procedures to identify any unusual or unexpected relationships that may indicate the risk of material misstatement due to fraud or other irregularities. Further we reviewed the correspondence with HMRC and other regulatory bodies.

In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias. Further we evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

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

*William Kenneth Rainey*

William Kenneth Rainey FCA (Senior Statutory Auditor)  
for and on behalf of Patton Rainey Stenson Limited  
Chartered Accountants and Statutory Auditors  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

25 September 2024

**ELY CENTRE-THE**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 MARCH 2024**

		Unrestricted funds £	Restricted funds £	<b>31.3.24</b> <b>Total</b> <b>funds</b> <b>£</b>	31.3.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	Notes 2	<u>67,930</u>	<u>743,802</u>	<u>811,732</u>	<u>683,057</u>
<b>EXPENDITURE ON</b>					
Charitable activities	3				
Miscellaneous Activities		<u>69,512</u>	<u>743,802</u>	<u>813,314</u>	<u>679,267</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(1,582)</b>	<b>-</b>	<b>(1,582)</b>	<b>3,790</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>12,922</u>	<u>100</u>	<u>13,022</u>	<u>9,232</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>11,340</u></u>	<u><u>100</u></u>	<u><u>11,440</u></u>	<u><u>13,022</u></u>

The notes form part of these financial statements

**ELY CENTRE-THE (REGISTERED NUMBER: NI043785)**

**BALANCE SHEET**  
**31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	4,082	-	4,082	5,102
<b>CURRENT ASSETS</b>					
Debtors	10	1,183	25,206	26,389	19,246
Cash at bank and in hand		24,137	46,894	71,031	51,537
		<u>25,320</u>	<u>72,100</u>	<u>97,420</u>	<u>70,783</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(18,062)	(72,000)	(90,062)	(62,863)
		<u>7,258</u>	<u>100</u>	<u>7,358</u>	<u>7,920</u>
<b>NET CURRENT ASSETS</b>					
		<u>7,258</u>	<u>100</u>	<u>7,358</u>	<u>7,920</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>11,340</u>	<u>100</u>	<u>11,440</u>	<u>13,022</u>
<b>NET ASSETS/(LIABILITIES)</b>		<u>11,340</u>	<u>100</u>	<u>11,440</u>	<u>13,022</u>
<b>FUNDS</b>	12				
Unrestricted funds				11,340	12,922
Restricted funds				100	100
<b>TOTAL FUNDS</b>				<u>11,440</u>	<u>13,022</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 25 September 2024 and were signed on its behalf by:



Mr R E Crawford - Trustee

**ELY CENTRE-THE**

**CASH FLOW STATEMENT**  
**for the Year Ended 31 MARCH 2024**

---

	Notes	31.3.24 £	31.3.23 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>19,494</u>	<u>7,037</u>
Net cash provided by operating activities		<u>19,494</u>	<u>7,037</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>19,494</u>	<u>7,037</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>51,537</u>	<u>44,500</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>71,031</u></u>	<u><u>51,537</u></u>

The notes form part of these financial statements

**ELY CENTRE-THE**

**NOTES TO THE CASH FLOW STATEMENT**  
**for the Year Ended 31 MARCH 2024**

---

**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.3.24	31.3.23
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(1,582)	3,790
Adjustments for:		
Depreciation charges	1,020	1,276
Increase in debtors	(7,143)	(19,146)
Increase in creditors	27,199	21,117
Net cash provided by operations	<u>19,494</u>	<u>7,037</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
Net cash			
Cash at bank and in hand	<u>51,537</u>	<u>19,494</u>	<u>71,031</u>
	<u>51,537</u>	<u>19,494</u>	<u>71,031</u>
Total	<u>51,537</u>	<u>19,494</u>	<u>71,031</u>

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Tangible assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price, costs directly attributable to bringing the asset to its working condition for its intended use, dismantling and restoration costs.

(i) Depreciation and residual values

Depreciation is calculated, using the stated method, to allocate the depreciable amount to their residual values over the expected useful economic lives of the assets concerned. The principal annual rates used are as follows:

Fixtures and fittings - 20% on reducing balance

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in independently administered funds. Contributions payable to the company's pension scheme are charged to the income statement in the period to which they relate.

**Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks and bank overdrafts.

**1. ACCOUNTING POLICIES - continued**

**Cash and cash equivalents**

Bank overdrafts are shown within borrowings in current liabilities.

**Going Concern**

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

**Critical accounting estimates and areas of judgement**

Estimate and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the actual related results.

**2. DONATIONS AND LEGACIES**

	31.3.24	31.3.23
	£	£
Donations and contributions for therapies	45,435	29,378
Grants	766,297	653,679
	<u>811,732</u>	<u>683,057</u>

Grants received, included in the above, are as follows:

	31.3.24	31.3.23
	£	£
Other grants	766,297	653,679
	<u>766,297</u>	<u>653,679</u>

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 4) £	Totals £
Miscellaneous Activities	<u>801,787</u>	<u>11,527</u>	<u>813,314</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 MARCH 2024**

**4. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Miscellaneous Activities	<u>1,555</u>	<u>9,972</u>	<u>11,527</u>

**5. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>31.3.24</b>	31.3.23
	£	£
Auditors' remuneration	3,400	3,400
Depreciation - owned assets	1,020	1,276
Other operating leases	<u>39,160</u>	<u>20,500</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

Trustee expenses paid during the year were £159.73. (2023: NIL)

**7. STAFF COSTS**

	<b>31.3.24</b>	31.3.23
	£	£
Wages and salaries	474,867	423,716
Social security costs	46,588	36,812
Other pension costs	<u>18,544</u>	<u>16,804</u>
	<u><b>539,999</b></u>	<u>477,332</u>

The average monthly number of employees during the year was as follows:

	<b>31.3.24</b>	31.3.23
Administration	<u>23</u>	<u>16</u>

No employees received emoluments in excess of £60,000.

**ELY CENTRE-THE****NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 MARCH 2024****8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	33,227	649,830	683,057
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Miscellaneous Activities	29,152	650,115	679,267
<b>NET INCOME/(EXPENDITURE)</b>	4,075	(285)	3,790
<b>Transfers between funds</b>	(5,267)	5,267	-
<b>Net movement in funds</b>	(1,192)	4,982	3,790
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	14,116	(4,884)	9,232
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>12,924</u>	<u>98</u>	<u>13,022</u>

**9. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 April 2023 and 31 March 2024	<u>66,207</u>
<b>DEPRECIATION</b>	
At 1 April 2023	61,105
Charge for year	<u>1,020</u>
At 31 March 2024	<u>62,125</u>
<b>NET BOOK VALUE</b>	
At 31 March 2024	<u>4,082</u>
At 31 March 2023	<u>5,102</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 MARCH 2024**

<b>10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>31.3.24</b>	<b>31.3.23</b>
		<b>£</b>	<b>£</b>
Other debtors		<u>26,389</u>	<u>19,246</u>

<b>11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>31.3.24</b>	<b>31.3.23</b>
		<b>£</b>	<b>£</b>
Trade creditors and accruals		30,147	17,874
Other creditors		15,243	10,383
Deferred grants		<u>44,672</u>	<u>34,606</u>
		<u>90,062</u>	<u>62,863</u>

<b>12. MOVEMENT IN FUNDS</b>			Net movement in funds	At 31.3.24
	At 1.4.23	£	£	£
<b>Unrestricted funds</b>				
General fund	12,922		(1,582)	11,340
<b>Restricted funds</b>				
Other Restricted	100		-	100
<b>TOTAL FUNDS</b>	<u>13,022</u>		<u>(1,582)</u>	<u>11,440</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	67,930	(69,512)	(1,582)
<b>Restricted funds</b>			
VSS Grant	742,095	(742,095)	-
Armed Forces Covenant Fund Trust Funding - Modellers	1,707	(1,707)	-
	<u>743,802</u>	<u>(743,802)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>811,732</u>	<u>(813,314)</u>	<u>(1,582)</u>

**12. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	14,116	4,073	(5,267)	12,922
<b>Restricted funds</b>				
Other Restricted	2,877	-	(2,777)	100
VSS Grant	(7,761)	(283)	8,044	-
	<u>(4,884)</u>	<u>(283)</u>	<u>5,267</u>	<u>100</u>
<b>TOTAL FUNDS</b>	<u>9,232</u>	<u>3,790</u>	<u>-</u>	<u>13,022</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	33,227	(29,154)	4,073
<b>Restricted funds</b>			
VSS Grant	638,602	(638,885)	(283)
Armed Forces Covenant Fund Trust Funding - Onside Project	11,228	(11,228)	-
	<u>649,830</u>	<u>(650,113)</u>	<u>(283)</u>
<b>TOTAL FUNDS</b>	<u>683,057</u>	<u>(679,267)</u>	<u>3,790</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	14,116	2,491	(5,267)	11,340
<b>Restricted funds</b>				
Other Restricted	2,877	-	(2,777)	100
VSS Grant	(7,761)	(283)	8,044	-
	<u>(4,884)</u>	<u>(283)</u>	<u>5,267</u>	<u>100</u>
<b>TOTAL FUNDS</b>	<u>9,232</u>	<u>2,208</u>	<u>-</u>	<u>11,440</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 MARCH 2024**

**12. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	101,157	(98,666)	2,491
<b>Restricted funds</b>			
VSS Grant	1,380,697	(1,380,980)	(283)
Armed Forces Covenant Fund Trust Funding - Onside Project	11,228	(11,228)	-
Armed Forces Covenant Fund Trust Funding - Modellers	1,707	(1,707)	-
	<u>1,393,632</u>	<u>(1,393,915)</u>	<u>(283)</u>
<b>TOTAL FUNDS</b>	<u>1,494,789</u>	<u>(1,492,581)</u>	<u>2,208</u>

**13. EMPLOYEE BENEFIT OBLIGATIONS**

The company operates a defined contribution pension scheme for the benefit of staff. The assets of the scheme are held separately from those of the company in an independently administered fund. The total pension cost for the company for the year was £18,544 (2023 16,804).

There was a liability of £2,556 outstanding at the year end (2023 £2,041).

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

**15. GOING CONCERN**

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

**The Ely Centre**

Northern Ireland - Charity number 101144

---

# Annual report

---

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 MARCH 2024**

---

**Trustees**

Mr R E Crawford  
Mr W J Dixon  
Mrs A Dixon (resigned 18.4.23)  
Mr A Coulter  
Mrs E Lappin  
Mrs R Barton  
Mr J Mullan  
Mrs M Black  
Mr A G McCrum  
Ms V Craig (appointed 1.4.23)  
Mr N Gracey (appointed 1.4.23) (resigned 24.9.24)

**Company Secretary**

Ms V Craig

**Auditors**

Patton Rainey Stenson Limited  
Chartered Accountants and Statutory Auditors  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Ely Centre-The for the purposes of company law) are responsible for preparing the Report of the Trustees 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 year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

**AUDITORS**

The auditors, Patton Rainey Stenson Limited, invited for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 25 September 2024 and signed on its behalf by:

**ELY CENTRE-THE (REGISTERED NUMBER: NI043785)**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 MARCH 2024**

---

A handwritten signature in black ink, appearing to read 'R E Crawford', written in a cursive style.

Mr R E Crawford - Trustee

**The Ely Centre**

Northern Ireland - Charity number 101144

---

# Annual return

---

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
ELY CENTRE-THE**

---

**Opinion**

We have audited the financial statements of Ely Centre-The (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 (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 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 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.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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 the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
ELY CENTRE-THE**

---

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

In the light of the 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 Report of the Trustees.

We have nothing to report in respect of the following matters where 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, 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.

**Our 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 a Report of the Independent Auditors 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.

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit.

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to these risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

We obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
ELY CENTRE-THE**

---

We obtain an understanding of the company, the industry it operates in and the legal and regulatory framework that the company operates within. We focus on the provisions of these laws and regulations that have a direct effect on material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, Pension, Tax and Health and Safety Legislation, together with provisions of other laws and regulations that do not have a direct effect on the financial statements, but compliance with which may be fundamental to the company's ability to operate or avoid a material penalty.

We tailored our response to these identified risks to include enquiry of management and external legal advisors concerning actual and potential litigation and claims, performing analytical procedures to identify any unusual or unexpected relationships that may indicate the risk of material misstatement due to fraud or other irregularities. Further we reviewed the correspondence with HMRC and other regulatory bodies.

In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias. Further we evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

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

*William Kenneth Rainey*

William Kenneth Rainey FCA (Senior Statutory Auditor)  
for and on behalf of Patton Rainey Stenson Limited  
Chartered Accountants and Statutory Auditors  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

25 September 2024

**The Ely Centre**

Northern Ireland - Charity number 101144

---

# Accounts

---



# *Patton Rainey Stenson Limited*

Chartered Accountants and Registered Auditors

REGISTERED COMPANY NUMBER: NI043785 (Northern Ireland)  
REGISTERED CHARITY NUMBER: 101144

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**  
**FOR**  
**ELY CENTRE-THE**  
**(A COMPANY LIMITED BY GUARANTEE)**

Patton Rainey Stenson Limited  
Chartered Accountants and Statutory Auditors  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

**ELY CENTRE-THE**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 MARCH 2023**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 4
<b>Report of the Independent Auditors</b>	5 to 7
<b>Statement of Financial Activities</b>	8
<b>Balance Sheet</b>	9
<b>Cash Flow Statement</b>	10
<b>Notes to the Cash Flow Statement</b>	11
<b>Notes to the Financial Statements</b>	12 to 19
<b>Detailed Statement of Financial Activities</b>	20 to 21

## ELY CENTRE-THE

### REPORT OF THE TRUSTEES for the Year Ended 31 MARCH 2023

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Ely Centre is a registered charity that provides support services to civilians, ex security force personnel and their families who have suffered as a result of the troubles. The Ely Centre was formed by the families of those bereaved and injured in the 1987 Enniskillen Poppy Day bomb.

The Ely Centre also aims to advance the education of the wider community on the effects of the troubles and especially the effects of terrorism on victims, their children and the impact of trans (inter) generational trauma on families effected by the troubles.

##### **Significant activities**

The charity provides evidenced based treatment, prevention and support services that address issues of declining psychological, physical health, social and financial difficulties

Over the past year, from our centres we have delivered funded programmes of Health and Well Being services, Social Support activities, Welfare and Benefits advice, a listening ear and drop in centre. Open daily offering a space for victims and survivors to come together, a family support project and a community befriending network to support isolated and vulnerable victims and survivors. The services have achieved all estimated uptake amongst service users. These services are delivered by Ely Centre staff, outsourced providers and volunteers. These projects are supported financially from multiple funders.

The Ely Centre also developed an innovative veteran's support programme during this current year addressing veterans' physical and psychological wellbeing through military scale model making workshops and educational outreach programmes.

The charity aims to continue to provide the same level of services to its users and grants have been secured to enable this. In April 2023 The Castlehill Foundation reached the decision to merge their services with The Ely Centre, leading to the sustainability of services within the upper bann area for victims and survivors. All previous funding directed to The Castlehill Foundation is now being directed to The Ely Centre.

##### **Public benefit**

The Trustees seek to ensure that the Public Benefit requirement is considered and The Ely Centre facilitates the support of victims having due regard to the Charities Commission Northern for Ireland guidance on public benefit.

The main public benefits which the charity aims to achieve are as follows:

- The improved physical and mental health wellbeing. This is achieved through our support programmes including professional counselling, complementary therapies and respite trips. The recipients of these therapies benefit from lower levels of stress and anxiety and will also feel less isolated and lonely.
- The advancement of community development. This is achieved through services and programmes offered within the wider community to promote tolerance and positive cross-community relations. The public benefit is a strong community spirit and the empowerment of victims/survivors.
- The easement of financial difficulties. This is achieved through offering skills-based training programmes and support with essential outgoings. Advice and assistance is given in relation to benefits available and securing entitlement to same.

## ELY CENTRE-THE

### REPORT OF THE TRUSTEES for the Year Ended 31 MARCH 2023

---

#### **FINANCIAL REVIEW**

##### **Financial position**

The results for the year ended March 2023 are set out on pages 7 and 8 of the financial statements.

Income consists of grants and donations and amounted to £683,057 for the year ended 31 March 2023. (2022 £523,142).

After deducting expenditure of £679,267 (2022 535,631) a surplus of £3,790 arose for the year (2022 deficit £12,489)

At 31 March 2023 the total funds of the charity amounted to £13,022 (2022 £9,232).

##### **Reserves policy**

It is the policy of the Charity that reserves that have not been designated for a specific purpose should be maintained at a level equivalent to between 1-2 months expenditure. The Charity considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue some activities however this would be on a greatly reduced scale. The Charity aims to achieve these levels of reserves in the following financial years.

##### **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 accounting policies.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is registered as a charitable company limited by guarantee and was set up by its Memorandum and Articles of Association.

The company is registered with the Charity Commission NI under charity reference 101144.

The management of the charity is led by Lee McDowell.

New trustees are nominated for consideration to the Board based on background, interests and experience. New trustees receive an inhouse induction and there is ongoing training for existing trustees.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

NI043785 (Northern Ireland)

##### **Registered Charity number**

101144

##### **Registered office**

52 Forthill Street  
Enniskillen  
Fermanagh  
BT74 6AJ

**ELY CENTRE-THE**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 MARCH 2023**

---

**Trustees**

Mr W J Dixon  
Mrs A Dixon  
Mr A Coulter  
Mrs E Lappin  
Mrs R Barton  
Mr J Mullan  
Mrs M Black  
Mr R E Crawford  
Ms S E Porter (appointed 29.4.22) (resigned 31.10.22)  
Mr A G McCrum (appointed 29.4.22)  
Ms V Craig (appointed 1.4.23)  
Mr Gracey (appointed 1.4.23)

**Company Secretary**

Mrs M Black

**Auditors**

Patton Rainey Stenson Limited  
Chartered Accountants and Statutory Auditors  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Ely Centre-The for the purposes of company law) are responsible for preparing the Report of the Trustees 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 year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

**AUDITORS**

The auditors, Patton Rainey Stenson Limited, will be re-appointed for re-appointment at the forthcoming Annual General Meeting.

ELY CENTRE-THE

REPORT OF THE TRUSTEES  
for the Year Ended 31 MARCH 2023

---

Approved by order of the board of trustees on 14 December 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'R Crawford', written in a cursive style.

Mr R E Crawford - Trustee



**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
ELY CENTRE-THE**

---

**Opinion**

We have audited the financial statements of Ely Centre-The (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 (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 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 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.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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 the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.



**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
ELY CENTRE-THE**

---

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

In the light of the 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 Report of the Trustees.

We have nothing to report in respect of the following matters where 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, 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.

**Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit.

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to these risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

We obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances.



# Patton Rainey Stenson Limited

Chartered Accountants and Registered Auditors

## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ELY CENTRE-THE

We obtain an understanding of the company, the industry it operates in and the legal and regulatory framework that the company operates within. We focus on the provisions of these laws and regulations that have a direct effect on material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, Pension, Tax and Health and Safety Legislation, together with provisions of other laws and regulations that do not have a direct effect on the financial statements, but compliance with which may be fundamental to the company's ability to operate or avoid a material penalty.

We tailored our response to these identified risks to include enquiry of management and external legal advisors concerning actual and potential litigation and claims, performing analytical procedures to identify any unusual or unexpected relationships that may indicate the risk of material misstatement due to fraud or other irregularities. Further we reviewed the correspondence with HMRC and other regulatory bodies.

In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias. Further we evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

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

*William Kenneth Rainey*

William Kenneth Rainey FCA (Senior Statutory Auditor)  
for and on behalf of Patton Rainey Stenson Limited  
Chartered Accountants and Statutory Auditors  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

14 December 2023

**ELY CENTRE-THE**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<u>33,227</u>	<u>649,830</u>	<u>683,057</u>	<u>523,142</u>
<b>EXPENDITURE ON</b>					
Charitable activities	3				
Miscellaneous Activities		<u>29,152</u>	<u>650,115</u>	<u>679,267</u>	<u>535,631</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	12	<u>4,075</u> <u>(5,267)</u>	<u>(285)</u> <u>5,267</u>	<u>3,790</u> <u>-</u>	<u>(12,489)</u> <u>-</u>
Net movement in funds		<u>(1,192)</u>	<u>4,982</u>	<u>3,790</u>	<u>(12,489)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>14,116</u>	<u>(4,884)</u>	<u>9,232</u>	<u>21,721</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>12,924</u></u>	<u><u>98</u></u>	<u><u>13,022</u></u>	<u><u>9,232</u></u>

The notes form part of these financial statements

**ELY CENTRE-THE**

**BALANCE SHEET**

**31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	5,102	-	5,102	6,378
<b>CURRENT ASSETS</b>					
Debtors	10	800	18,446	19,246	100
Cash at bank and in hand		40,753	10,784	51,537	44,500
		<u>41,553</u>	<u>29,230</u>	<u>70,783</u>	<u>44,600</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(33,733)	(29,130)	(62,863)	(41,746)
<b>NET CURRENT ASSETS</b>		<u>7,820</u>	<u>100</u>	<u>7,920</u>	<u>2,854</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>12,922</u>	<u>100</u>	<u>13,022</u>	<u>9,232</u>
<b>NET ASSETS</b>		<u>12,922</u>	<u>100</u>	<u>13,022</u>	<u>9,232</u>
<b>FUNDS</b>	12				
Unrestricted funds				12,922	14,116
Restricted funds				100	(4,884)
<b>TOTAL FUNDS</b>				<u>13,022</u>	<u>9,232</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 14 December 2023 and were signed on its behalf by:



Mr R E Crawford - Trustee

**ELY CENTRE-THE**

**CASH FLOW STATEMENT**  
**for the Year Ended 31 MARCH 2023**

	Notes	31.3.23 £	31.3.22 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	7,037	(5,919)
Net cash provided by/(used in) operating activities		7,037	(5,919)
<b>Change in cash and cash equivalents in the reporting period</b>		7,037	(5,919)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		44,500	50,419
<b>Cash and cash equivalents at the end of the reporting period</b>		51,537	44,500

The notes form part of these financial statements

**ELY CENTRE-THE**

**NOTES TO THE CASH FLOW STATEMENT**  
**for the Year Ended 31 MARCH 2023**

**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.3.23	31.3.22
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	3,790	(12,489)
<b>Adjustments for:</b>		
Depreciation charges	1,276	1,595
(Increase)/decrease in debtors	(19,146)	496
Increase in creditors	21,117	4,479
<b>Net cash provided by/(used in) operations</b>	<u>7,037</u>	<u>(5,919)</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	44,500	7,037	51,537
	<u>44,500</u>	<u>7,037</u>	<u>51,537</u>
<b>Total</b>	<u>44,500</u>	<u>7,037</u>	<u>51,537</u>

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Tangible assets are stated at cost (or deemed cost) less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price, costs directly attributable to bringing the asset to its working condition for its intended use, dismantling and restoration costs.

#### **(i) Depreciation and residual values**

Depreciation is calculated, using the stated method, to allocate the depreciable amount to their residual values over the expected useful economic lives of the assets concerned. The principal annual rates used are as follows:

Fixtures and fittings	- 20% on reducing balance
-----------------------	---------------------------

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

### **Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in independently administered funds. Contributions payable to the company's pension scheme are charged to the income statement in the period to which they relate.

### **Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks and bank overdrafts.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 MARCH 2023**

**1. ACCOUNTING POLICIES - continued**

**Cash and cash equivalents**

Bank overdrafts are shown within borrowings in current liabilities.

**Going Concern**

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

**Critical accounting estimates and areas of judgement**

Estimate and judgements are continually evaluated and are based in historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the actual related results.

**2. DONATIONS AND LEGACIES**

	<b>31.3.23</b>	31.3.22
	£	£
Donations and contributions for therapies	29,378	23,723
Grants	<u>653,679</u>	<u>499,419</u>
	<u><b>683,057</b></u>	<u><b>523,142</b></u>

Grants received, included in the above, are as follows:

	<b>31.3.23</b>	31.3.22
	£	£
Other grants	<u>653,679</u>	<u>499,419</u>

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 4) £	Totals £
Miscellaneous Activities	<u>665,706</u>	<u>13,561</u>	<u><b>679,267</b></u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 MARCH 2023**

**4. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Miscellaneous Activities	<u>2,215</u>	<u>11,346</u>	<u>13,561</u>

**5. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23 £	31.3.22 £
Auditors' remuneration	3,400	3,400
Depreciation - owned assets	1,276	1,595
Other operating leases	<u>20,500</u>	<u>20,700</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**7. STAFF COSTS**

	31.3.23 £	31.3.22 £
Wages and salaries	423,716	323,353
Social security costs	36,812	29,399
Other pension costs	16,804	13,230
	<u>477,332</u>	<u>365,982</u>

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Administration	<u>16</u>	<u>14</u>

No employees received emoluments in excess of £60,000.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 MARCH 2023**

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	23,723	499,419	523,142
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Miscellaneous Activities	31,357	504,274	535,631
<b>NET INCOME/(EXPENDITURE)</b>			
Transfers between funds	(7,634) 13,777	(4,855) (13,777)	(12,489) -
<b>Net movement in funds</b>	6,143	(18,632)	(12,489)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	7,973	13,748	21,721
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>14,116</u>	<u>(4,884)</u>	<u>9,232</u>

**9. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 April 2022 and 31 March 2023	66,207
<b>DEPRECIATION</b>	
At 1 April 2022	59,829
Charge for year	1,276
At 31 March 2023	61,105
<b>NET BOOK VALUE</b>	
At 31 March 2023	5,102
At 31 March 2022	6,378

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 MARCH 2023**

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Other debtors	19,246	100
	<u>19,246</u>	<u>100</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Trade creditors and accruals	17,874	26,479
Other creditors	10,383	3,631
Deferred grants	34,606	11,636
	<u>62,863</u>	<u>41,746</u>

**12. MOVEMENT IN FUNDS**

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	14,116	4,073	(5,267)	12,922
<b>Restricted funds</b>				
Other Restricted	2,877	-	(2,777)	100
VSS Grant	(7,761)	(283)	8,044	-
	<u>(4,884)</u>	<u>(283)</u>	<u>5,267</u>	<u>100</u>
<b>TOTAL FUNDS</b>	<u>9,232</u>	<u>3,790</u>	<u>-</u>	<u>13,022</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	33,227	(29,154)	4,073
<b>Restricted funds</b>			
VSS Grant	638,602	(638,885)	(283)
Armed Forces Covenant Fund Trust Funding - Onside Project	11,228	(11,228)	-
	<u>649,830</u>	<u>(650,113)</u>	<u>(283)</u>
<b>TOTAL FUNDS</b>	<u>683,057</u>	<u>(679,267)</u>	<u>3,790</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 MARCH 2023**

**12. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	7,973	(7,634)	13,777	14,116
<b>Restricted funds</b>				
Other Restricted	26,206	(912)	(22,417)	2,877
VSS Grant	(12,458)	(3,943)	8,640	(7,761)
	<u>13,748</u>	<u>(4,855)</u>	<u>(13,777)</u>	<u>(4,884)</u>
<b>TOTAL FUNDS</b>	<u>21,721</u>	<u>(12,489)</u>	<u>-</u>	<u>9,232</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	23,723	(31,357)	(7,634)
<b>Restricted funds</b>			
Other Restricted	-	(912)	(912)
VSS Grant	467,558	(471,501)	(3,943)
Armed Forces Covenant Fund Trust Funding - The Not Forgotten	8,100	(8,100)	-
Armed Forces Covenant Fund Tust Funding - Onside Project	23,761	(23,761)	-
	<u>499,419</u>	<u>(504,274)</u>	<u>(4,855)</u>
<b>TOTAL FUNDS</b>	<u>523,142</u>	<u>(535,631)</u>	<u>(12,489)</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 MARCH 2023**

**12. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	7,973	(3,561)	8,510	12,922
<b>Restricted funds</b>				
Other Restricted	26,206	(912)	(25,194)	100
VSS Grant	(12,458)	(4,226)	16,684	-
	<u>13,748</u>	<u>(5,138)</u>	<u>(8,510)</u>	<u>100</u>
<b>TOTAL FUNDS</b>	<u>21,721</u>	<u>(8,699)</u>	<u>-</u>	<u>13,022</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	56,950	(60,511)	(3,561)
<b>Restricted funds</b>			
Other Restricted	-	(912)	(912)
VSS Grant	1,106,160	(1,110,386)	(4,226)
Armed Forces Covenant Fund Trust Funding - The Not Forgotten	8,100	(8,100)	-
Armed Forces Covenant Fund Trust Funding - Onside Project	34,989	(34,989)	-
	<u>1,149,249</u>	<u>(1,154,387)</u>	<u>(5,138)</u>
<b>TOTAL FUNDS</b>	<u>1,206,199</u>	<u>(1,214,898)</u>	<u>(8,699)</u>

**13. EMPLOYEE BENEFIT OBLIGATIONS**

The company operates a defined contribution pension scheme for the benefit of staff. The assets of the scheme are held separately from those of the company in an independently administered fund. The total pension cost for the company for the year was £16,804 (2022 £13,230).

There was a liability of £2,041 outstanding at the year end (2022 £1,869).

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

**15. GOING CONCERN**

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

**ELY CENTRE-THE****DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 MARCH 2023**

	31.3.23 £	31.3.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>	29,378	23,723
Donations and contributions for therapies	653,679	499,419
Grants	<u>683,057</u>	<u>523,142</u>
	683,057	523,142
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Charitable activities</b>	423,716	323,353
Salaries and wages	36,812	29,399
Social security	16,804	13,230
Pensions	20,500	20,700
Other operating leases	6,081	5,898
Insurance	5,860	4,349
Light, heat and water	12,117	9,830
Telecommunications	4,430	2,603
Postage, stationery and office costs	91,633	63,585
Project costs	11,243	6,786
Travel costs	3,000	1,125
Hospitality	20,199	15,045
Computer maintenance	7,151	6,504
Repairs and maintenance	2,435	410
Subscriptions	1,349	447
Bank charges	75	7,882
Donations	-	8,290
Covid 19 Support	1,025	2,364
Training	1,276	1,595
Depreciation of tangible fixed assets	<u>665,706</u>	<u>523,395</u>
	665,706	523,395
<b>Support costs</b>		
<b>Management</b>	2,215	1,109
Advertising	-	375
Sundries	<u>2,215</u>	<u>1,484</u>
	2,215	1,484
<b>Governance costs</b>	3,400	3,400
Auditors' remuneration	1,200	1,600
Payroll	3,786	2,792
Consultancy fees	8,386	7,792
Carried forward		

This page does not form part of the statutory financial statements

**ELY CENTRE-THE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 MARCH 2023**

	31.3.23 £	31.3.22 £
<b>Governance costs</b>	<b>8,386</b>	<b>7,792</b>
Brought forward	2,960	2,960
Accountancy	<u>11,346</u>	<u>10,752</u>
Total resources expended	<u>679,267</u>	<u>535,631</u>
Net income/(expenditure)	<u><u>3,790</u></u>	<u><u>(12,489)</u></u>

This page does not form part of the statutory financial statements

**The Ely Centre**

Northern Ireland - Charity number 101144

---

# Annual report

---

## ELY CENTRE-THE

### REPORT OF THE TRUSTEES for the Year Ended 31 MARCH 2023

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Ely Centre is a registered charity that provides support services to civilians, ex security force personnel and their families who have suffered as a result of the troubles. The Ely Centre was formed by the families of those bereaved and injured in the 1987 Enniskillen Poppy Day bomb.

The Ely Centre also aims to advance the education of the wider community on the effects of the troubles and especially the effects of terrorism on victims, their children and the impact of trans (inter) generational trauma on families effected by the troubles.

##### **Significant activities**

The charity provides evidenced based treatment, prevention and support services that address issues of declining psychological, physical health, social and financial difficulties

Over the past year, from our centres we have delivered funded programmes of Health and Well Being services, Social Support activities, Welfare and Benefits advice, a listening ear and drop in centre. Open daily offering a space for victims and survivors to come together, a family support project and a community befriending network to support isolated and vulnerable victims and survivors. The services have achieved all estimated uptake amongst service users. These services are delivered by Ely Centre staff, outsourced providers and volunteers. These projects are supported financially from multiple funders.

The Ely Centre also developed an innovative veteran's support programme during this current year addressing veterans' physical and psychological wellbeing through military scale model making workshops and educational outreach programmes.

The charity aims to continue to provide the same level of services to its users and grants have been secured to enable this. In April 2023 The Castlehill Foundation reached the decision to merge their services with The Ely Centre, leading to the sustainability of services within the upper bann area for victims and survivors. All previous funding directed to The Castlehill Foundation is now being directed to The Ely Centre.

##### **Public benefit**

The Trustees seek to ensure that the Public Benefit requirement is considered and The Ely Centre facilitates the support of victims having due regard to the Charities Commission Northern for Ireland guidance on public benefit.

The main public benefits which the charity aims to achieve are as follows:

- The improved physical and mental health wellbeing. This is achieved through our support programmes including professional counselling, complementary therapies and respite trips. The recipients of these therapies benefit from lower levels of stress and anxiety and will also feel less isolated and lonely.
- The advancement of community development. This is achieved through services and programmes offered within the wider community to promote tolerance and positive cross-community relations. The public benefit is a strong community spirit and the empowerment of victims/survivors.
- The easement of financial difficulties. This is achieved through offering skills-based training programmes and support with essential outgoings. Advice and assistance is given in relation to benefits available and securing entitlement to same.

## **ELY CENTRE-THE**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 MARCH 2023**

---

#### **FINANCIAL REVIEW**

##### **Financial position**

The results for the year ended March 2023 are set out on pages 7 and 8 of the financial statements.

Income consists of grants and donations and amounted to £683,057 for the year ended 31 March 2023. (2022 £523,142).

After deducting expenditure of £679,267 (2022 535,631) a surplus of £3,790 arose for the year (2022 deficit £12,489)

At 31 March 2023 the total funds of the charity amounted to £13,022 (2022 £9,232).

##### **Reserves policy**

It is the policy of the Charity that reserves that have not been designated for a specific purpose should be maintained at a level equivalent to between 1-2 months expenditure. The Charity considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue some activities however this would be on a greatly reduced scale. The Charity aims to achieve these levels of reserves in the following financial years.

##### **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 accounting policies.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is registered as a charitable company limited by guarantee and was set up by its Memorandum and Articles of Association.

The company is registered with the Charity Commission NI under charity reference 101144.

The management of the charity is led by Lee McDowell.

New trustees are nominated for consideration to the Board based on background, interests and experience. New trustees receive an inhouse induction and there is ongoing training for existing trustees.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

NI043785 (Northern Ireland)

##### **Registered Charity number**

101144

##### **Registered office**

52 Forthill Street  
Enniskillen  
Fermanagh  
BT74 6AJ

## **ELY CENTRE-THE**

### **REPORT OF THE TRUSTEES** **for the Year Ended 31 MARCH 2023**

---

#### **Trustees**

Mr W J Dixon  
Mrs A Dixon  
Mr A Coulter  
Mrs E Lappin  
Mrs R Barton  
Mr J Mullan  
Mrs M Black  
Mr R E Crawford  
Ms S E Porter (appointed 29.4.22) (resigned 31.10.22)  
Mr A G McCrum (appointed 29.4.22)  
Ms V Craig (appointed 1.4.23)  
Mr Gracey (appointed 1.4.23)

#### **Company Secretary**

Mrs M Black

#### **Auditors**

Patton Rainey Stenson Limited  
Chartered Accountants and Statutory Auditors  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Ely Centre-The for the purposes of company law) are responsible for preparing the Report of the Trustees 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 year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

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

#### **AUDITORS**

The auditors, Patton Rainey Stenson Limited, will be re-appointed for re-appointment at the forthcoming Annual General Meeting.

**ELY CENTRE-THE**

**REPORT OF THE TRUSTEES**  
**for the Year Ended 31 MARCH 2023**

---

Approved by order of the board of trustees on 14 December 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'R E Crawford', written in a cursive style.

Mr R E Crawford - Trustee

**The Ely Centre**

Northern Ireland - Charity number 101144

---

# Annual return

---



**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
ELY CENTRE-THE**

---

**Opinion**

We have audited the financial statements of Ely Centre-The (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 (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 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 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.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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 the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.



**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
ELY CENTRE-THE**

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

In the light of the 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 Report of the Trustees.

We have nothing to report in respect of the following matters where 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, 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.

**Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of an audit in accordance with ISAs, we exercise professional judgement and maintain professional scepticism throughout the audit.

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to these risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

We obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances.



**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
ELY CENTRE-THE**

We obtain an understanding of the company, the industry it operates in and the legal and regulatory framework that the company operates within. We focus on the provisions of these laws and regulations that have a direct effect on material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, Pension, Tax and Health and Safety Legislation, together with provisions of other laws and regulations that do not have a direct effect on the financial statements, but compliance with which may be fundamental to the company's ability to operate or avoid a material penalty.

We tailored our response to these identified risks to include enquiry of management and external legal advisors concerning actual and potential litigation and claims, performing analytical procedures to identify any unusual or unexpected relationships that may indicate the risk of material misstatement due to fraud or other irregularities. Further we reviewed the correspondence with HMRC and other regulatory bodies.

In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias. Further we evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

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

*William Kenneth Rainey*

William Kenneth Rainey FCA (Senior Statutory Auditor)  
for and on behalf of Patton Rainey Stenson Limited  
Chartered Accountants and Statutory Auditors  
6 East Bridge Street  
Enniskillen  
Co. Fermanagh  
BT74 7BT

14 December 2023