AIDS CARE EDUCATION AND TRAINING (NORTHERN IRELAND) LTD

Northern Ireland · Charity number 101634

Details

Known as	ACET
Status	Received
Registered	2015-02-02
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Acet 58A High Street Holywood Bt18 9ae BT18 9AE
Phone	02890482575
Email	info@acet-ni.com
Website	www.acet-ni.com

Activities

Purposes: The objects of the Company are for the benefit of the public and as an expression of Christian faith and service: - (a) to advance education in the prevention of Acquired Immune Deficiency Syndrome and (b) the relief of need, sickness and distress of persons suffering from the said syndrome in any part of the world and (c) for such charitable purposes ancillary to the said objects as the Trustees may determine. The term Acquired Immune Deficiency Syndrome shall include what is currently known as acquired immunodeficiency syndrome and related or similar or associated conditions including the earliest stages of infection or illness.

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

How the charity works: Advice/advocacy/information,Community development,Education/training,Medical/health/sickness,Overseas aid/famine relief,Relief of poverty,Volunteer development,Youth development

Who the charity helps: Addictions (drug/solvent/alcohol abuse),Adult training,Children (5-13 year olds),General public,Hiv/aids,Homelessness,Interface communities,Learning disabilities,Men,Mental

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health,Overseas/developing countries,Parents,Specific areas of deprivation,Unemployed/low income,Voluntary and community sector,Volunteers,Women,Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£340,732	£281,530	£-6,771	2

Trustees

Name	Role	Appointed
Mr Gary Crothers		
Mrs Carol Anne Elizabeth Sweeney		
Mrs Susan Semple Mbe		
Terrie Colman-Black		

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AIDS CARE EDUCATION AND TRAINING (NORTHERN IRELAND) LTD

Northern Ireland - Charity number 101634

Accounts

COMPANY REGISTRATION NUMBER: NI028825
CHARITY REGISTRATION NUMBER: NIC101634

AIDS Care Education and Training (Northern Ireland) Limited

Company Limited by Guarantee

Financial Statements

31 March 2025

Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

AIDS Care Education and Training (Northern Ireland) Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

	Page
Trustees' annual report (incorporating the director's report)	1
Independent auditor's report to the members	16
Statement of financial activities (including income and expenditure account)	22
Statement of financial position	23
Notes to the financial statements	24

AIDS Care Education and Training (Northern Ireland) Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	AIDS Care Education and Training (Northern Ireland) Limited
Charity registration number	NIC101634
Company registration number	NI028825
Principal office and registered office	58a High Street Holywood BT18 9AE Northern Ireland
The trustees	G Crothers S Semple MBE T Colman-Black C Sweeney
Company secretary	Isabel Cabrey MIATI
Auditor	Finegan Gibson Ltd Chartered accountants & statutory auditor Causeway Tower 9 James Street South Belfast BT2 8DN
Bankers	AIB (NI) Limited 11-15 Donegall Square North Belfast BT1 5GB

Structure, governance and management

Governing Document

ACET (Northern Ireland) Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 30th September 1994. ACET is a registered charity with the Charity Commission for Northern Ireland, Number 101634. In 2006, ACET adopted the National Occupational Standards for Trustees and Management Committee Members of Voluntary Sector Organisations, to act as a guide in governance of the company. The company has a governing body which comprises two parts.

Board of Trustees

There is a Board of Trustees responsible for oversight of company policies, and procedures, each Trustee agrees to contribute up to £1 in the event of the charity winding up. The Trustees, elect a Chairman from among themselves at a meeting of the Board of Trustees, to act as Chair for a period of 12 months.

Members of the Company

In addition to the Trustees, there is also another body, the voting Members of the Company, the equivalent of shareholders in a private company, to whom the Trustees are accountable. This body appoints the Trustees, approves the Audited Accounts and appoints the Bank, Auditors and Solicitors to be used by the company, on an annual basis at the Annual General Meeting. The members of the Company also agree to contribute up to £1 in event of the company winding up.

Appointment of Trustees

The recruitment procedures for new Trustees are laid out in ACET's Memorandum and Articles of Association. New Trustees are recruited on the relevance of their professional skills, and their potential to be able to make a helpful contribution to the governance of ACET. As part of the recruitment process they are made aware of a Trustees' legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the Strategic Plan and recent financial performance of the charity.

Role of the Members of the Company in appointment of Trustees

The Members of the Company vote at the Annual General Meeting on whether or not to appoint the candidate as a Trustee. The appointment is valid only after a majority vote in favour from the Members of the Company. All serving Trustees are required to stand for re-election each year, by the Members of the Company, at the Annual General Meeting. All Trustees are required to have a majority vote in favour from the Members of the Company, to continue as serving Trustees. Trustees cannot be appointed, or or continue in office, without the majority vote in favour from the Members of the Company.

Structure, governance and management *(continued)*

Appointment of Members of the Company.
The recruitment procedures for new Members of the Company are laid out in ACET's Memorandum and Articles of Association.

Trustee induction and training
New Trustees undergo an orientation process. During the induction they meet key employees and other trustees, and again they are made aware of a Trustees' legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events to assist in the undertaking of their role. ACET covers the cost of approved external training for all Trustees.

Organisation
The Board of Trustees, which must have a minimum of 3 members, administers the charity, assisted by the Members of the Company, with a minimum of 5 members. The Board meets quarterly, or more frequently as required. The Board has the flexibility to meet either in person at the ACET office or online.

A Director is appointed by the Trustees to manage the day to day operations of the charity. To facilitate effective operations, the Director has delegated authority, within terms of delegation approved by the Trustees, for operational matters including contracting for services, fundraising, finance, employment, strategic planning, service development and delivery, evaluation and maintenance of quality standards.

Related parties
ACET (Northern Ireland) Limited participates in a range of Health Education Fora in Northern Ireland, from both the statutory and voluntary sectors, on issues relating to Sexual Health, RSE, Mental Health, Drugs & Alcohol and Parent/Child Communication.

Risk management
The trustees have a risk management strategy which comprises:

- an annual review of the risks the charity may face;
- the establishment of systems and procedures to mitigate those risks identified in the plan; and
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.
- A key element in the management of financial risk is the setting of a reserves policy and its regular review by the Trustees.
- Attention has been focussed on risks relating to Protection of Children and Vulnerable Adults, Health and Safety in the Workplace, and Lone Workers

Objectives and activities

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

ACET's mission statement
Our mission is to promote health in Northern Ireland by empowering people to take responsibility for their own health and to make informed choices in relation to HIV/AIDS, Sexual Health, RSE, Drugs & Alcohol, Parent/Teen Communication Skills and Mental Health, through the provision of community-based Health Education, and Open College Network accredited Personal Development Programmes & Training Courses.

Main Objectives for the period

ACET continued to provide some of the most at risk groups in the community with Health Education & Training relevant to their needs.

The strategies employed to achieve the charity's objectives are to:

- Offer opportunities for Health Education and Personal Development Programmes to young people and adults across the six counties
- Provide OCN accredited Training Courses for Community Workers & Caring Professionals who provide services to at risk young people & adults in Northern Ireland and overseas
- Concentrate on involving young people, particularly disadvantaged young people, in the full range of services provided by ACET
- Celebrate the diversity of our society by providing services to all sections of the community
- Present a broad range of Health Education & Training services designed in response to the expressed needs of disadvantaged young people and adults and in line with the goals of Department of Health and Public Health Agency Strategic Plans for Northern Ireland.
- ACET aims to promote the development of young people and adults to make healthy choices. This includes aiming to reduce the spread of HIV&STIs, reduce Teenage and Unplanned Pregnancy and effects of the misuse of Drugs & Alcohol and aims to promote Parent/Teen Communication Skills and positive Mental Health.

The major focus of our activities will be to address the above mentioned local needs in Northern Ireland, but has also included support for similar projects overseas in developing countries.

Objectives and activities *(continued)*

Activities in audit period

- ACET Health Education & Training Services are accessible across all six counties of Northern Ireland, in both urban and rural communities, and by all sections of the community.
- ACET is an Approved Centre with the Open College Network and offers a wide range of accredited Health Education & Training ranging from Entry Level to Level 3.
- ACET service users include Youth and Adult Community Groups, Training/Employment Programmes, Colleges of Further Education, Community Groups, Homeless Hostels, Industry, Parent Support Groups, Schools, Community Workers, Nurses, and Social Workers
- Services are targeted mostly in disadvantaged areas and with people deemed most at risk, i.e. young people and vulnerable adults, but also includes provision of accredited Training Courses and Training Resources to other Community Health Educators.
- More than 275,000 people across the six counties of Northern Ireland have accessed ACET's Health Education & Training Services since 1991.
- ACET has been Core Funded by the Department of Health (NI) since 1992 to provide our province-wide Health Education & Training services.
- ACET's Health Education & Training Services are commissioned by the Public Health Agency and local Health Trusts in the form of funded service agreements to provide services to young people and adults in community based projects and support facilities.
- ACET is also assisted with operating costs by a range of local Private Sector donations.
- ACET adapted to online delivery of services for both young people and adults during the COVID pandemic in line with government guidance at the time, ensuring that ACET's services continued to be accessible and could be delivered safely. ACET's OCN accredited training courses for health and caring professionals, community workers and volunteers continued to be delivered online in 2024-25. Feedback from our course participants suggests that this delivery method has increased accessibility for our learners, particularly those in rural areas or with caring responsibilities. This is reviewed on a regular basis with our service users and PHA funders. In line with service user feedback and best practice guidelines, all of ACET's programmes for young people are delivered in-person in community organisations throughout Northern Ireland, with online delivery an option if required.
- ACET also provides support to an organization working with care-experienced children and homeless adults affected by HIV in South Africa.

Achievements and performance

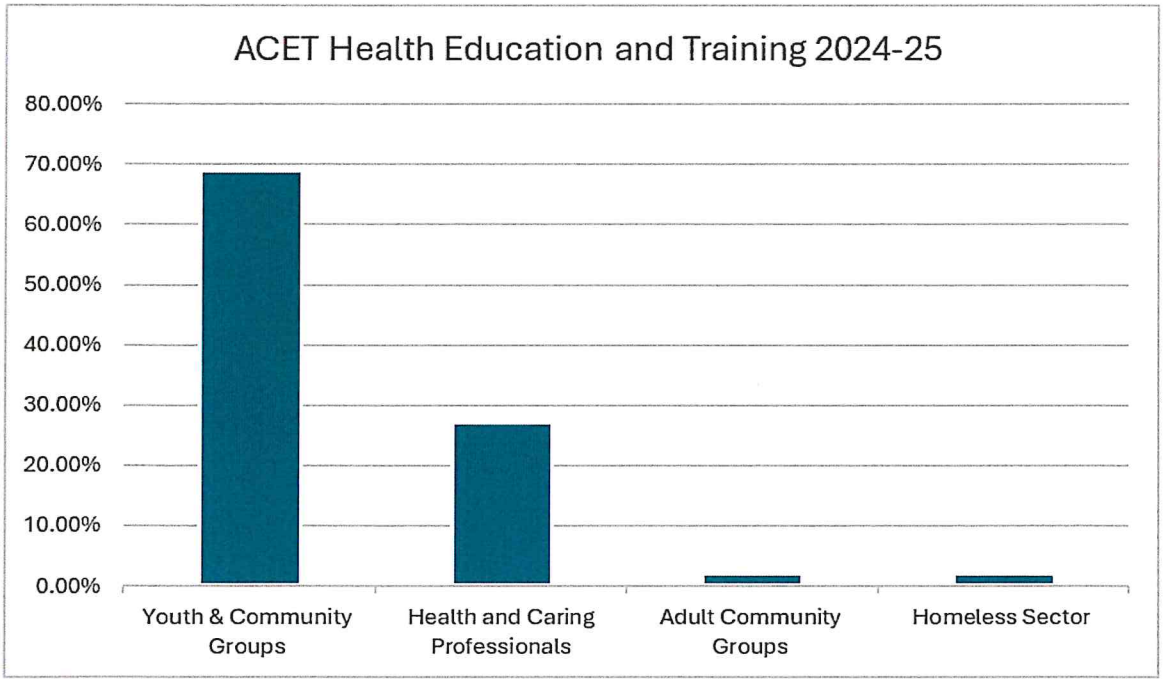
ACET maintains detailed statistical records on sessions delivered in the community and numbers of participants for all of our Health Education & Training activities.

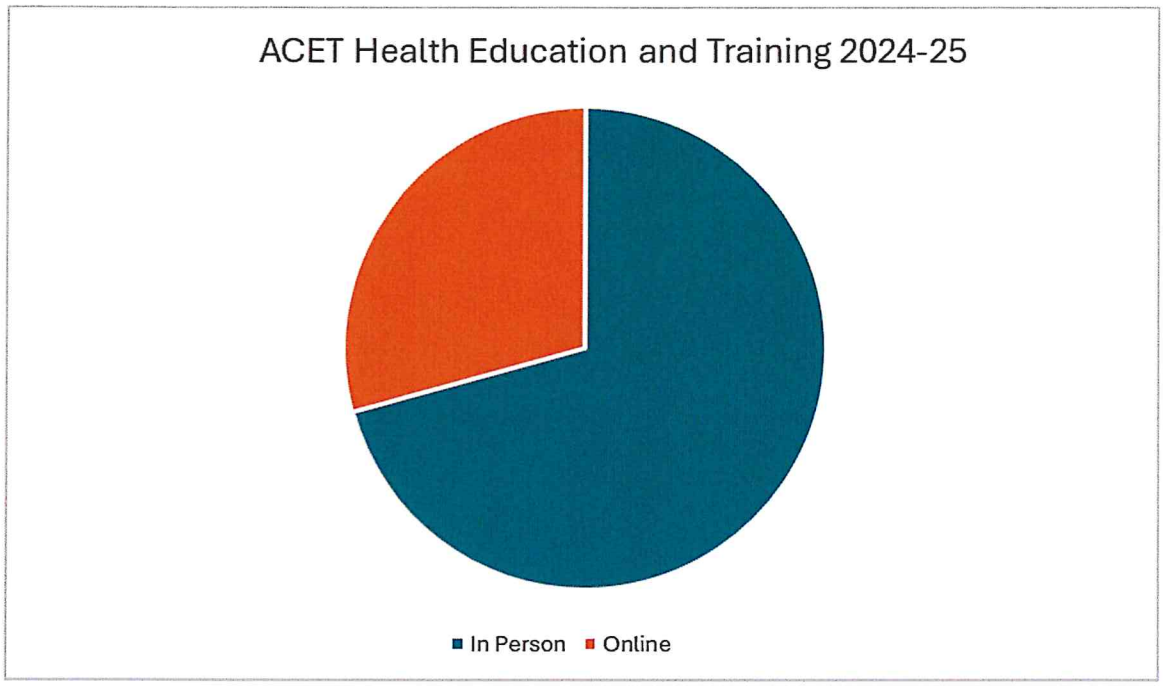
The following information provides details on achievements and performance of the numbers of sessions delivered and the range of people accessing ACET's Health Education & Training Services in this Audit period 1st April 2024 - 31st March 2025.

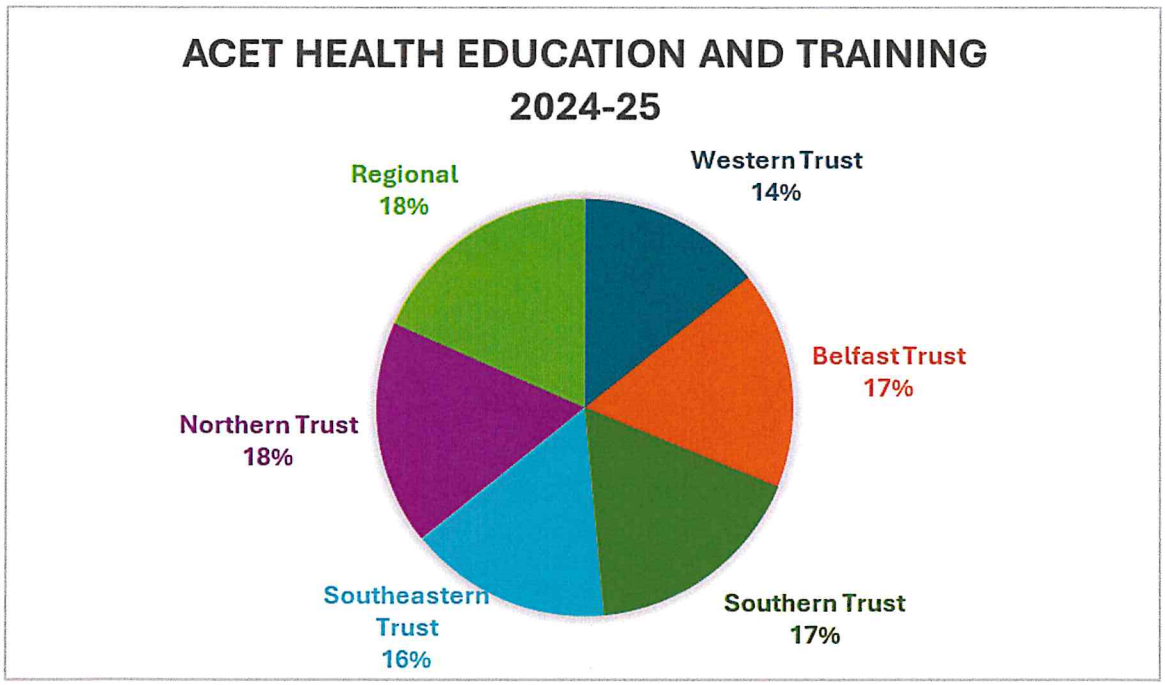
ACET (Northern Ireland)
HEALTH EDUCATION & TRAINING SERVICES
1st April 2024 – 31st March 2025

SERVICE USERS	SESSIONS	ATTENDANCE
Youth Community Groups/Further Education Colleges	575	5892
Health & Caring Professionals	227	1714
Adult Community Groups	20	330
Homeless Hostels	15	105
TOTALS	**837**	**8041**

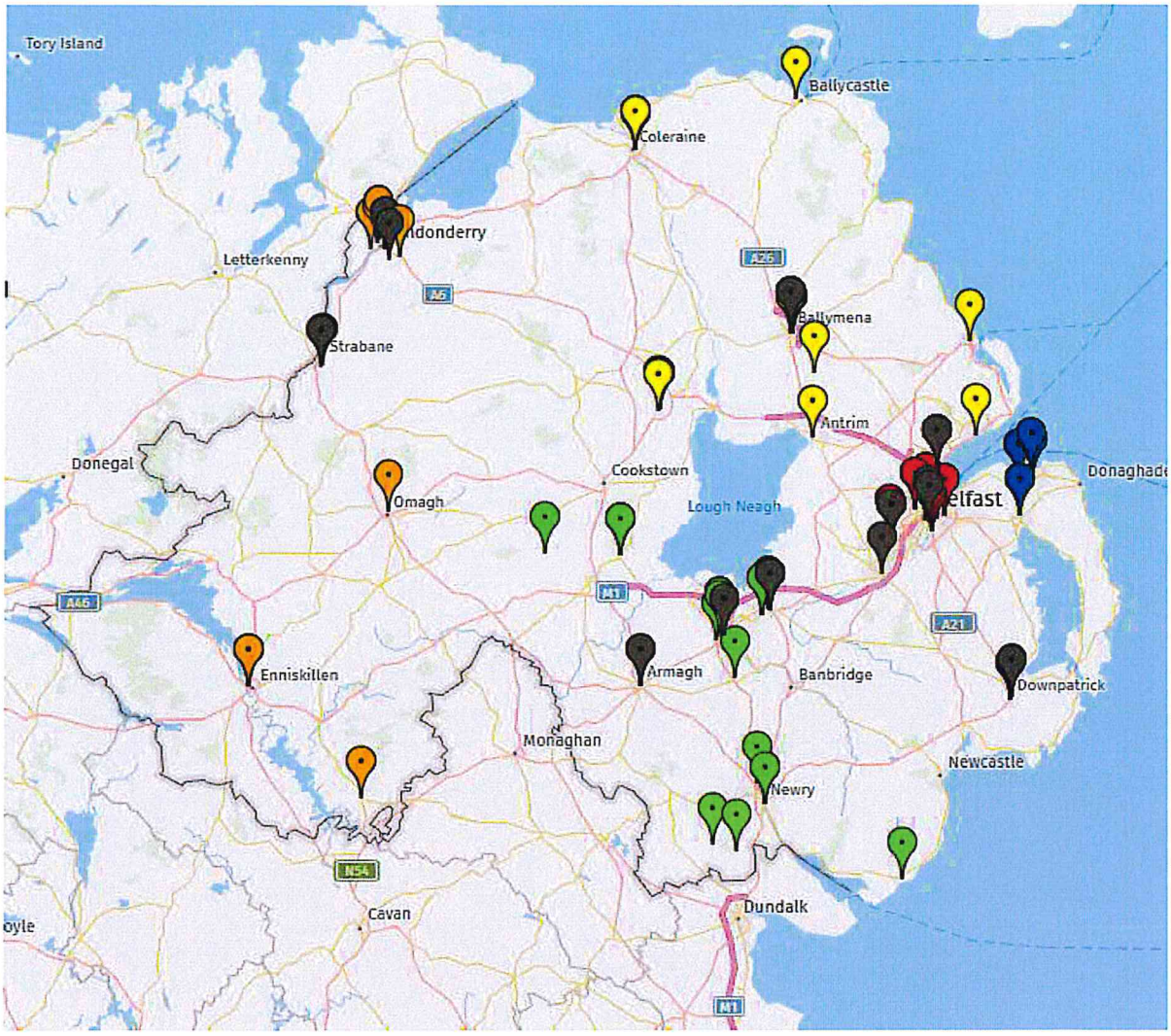
TRAINING SESSIONS SHOWN IN PERCENTAGES




ACET Health Education and Training 2024-25
In Person
Online


ACET HEALTH EDUCATION AND TRAINING 2024-25
Regional 18%
Western Trust 14%
Belfast Trust 17%
Northern Trust 18%
Southeastern Trust 16%
Southern Trust 17%

ACET Health Education and Training Programme Delivery 2024-25



Financial review

ACET has been able to secure significant levels of Statutory Funding in this audit period to enable us to maintain our Services across all six counties of Northern Ireland. This is due to ACET's proactive approach, the strategic nature of our work with disadvantaged young people and adults, and our consistent ability to deliver services efficiently and within agreed timeframes and targets.

This audit period has been good in terms of income secured for provision of ACET's Health Education & Training Services across Northern Ireland. We have maintained our operating costs in line with available statutory funding and have been able to maintain substantial financial reserves equivalent to more than 3 months operating costs.

In addition to existing contracted services with the Public Health Agency, we have also secured new Public Health Agency Funding extensions to existing contracts for provision of additional in year services. In this Audit Period Income was £340,732 and Expenditure £281,530. We have maintained Reserves of £233,508

The principal funding sources were from the statutory sector, namely the Department of Health which has Core Funded ACET since 1992, and from Service Agreements for Health Education & Training with the Public Health Agency.

ACET secured Core Funding from the Department of Health in this audit year worth more than £20,000.

ACET had a pre-existing contract with the Public Health Agency for ACET's Open College accredited Training Courses worth more than £81,000.

Due to its success, ACET's PHA funded RSE in the Community contract worth £89,300 was extended into its second 12-month extension.

ACET secured funding from DHCNI/PHA Short-Term Funding to deliver Mental Health Programmes worth almost £20,000. New funding for these programmes was also secured from the RTE Toy Show Fund/Community Foundation and Comic Relief - Impacting Mental Health in Northern Ireland/Community Foundation fund worth almost £60,000 in total.

In addition to pre-existing contracts ACET successfully secured new Public Health Agency and Department of Health/Community Foundation funding in this audit period for provision of additional services:

- ACET's Open College Accredited Training Courses on Sexual Health and Parent-Teen Communication, additional Training Courses worth a total of £35,000.

- Relationships and Sexuality Education Programmes funded by the PHA worth a total of £29,375

In addition, ACET continued to be proactive in fundraising from other non-statutory sources in 2024-25. We made applications to Trusts and Private Sector Companies and secured additional income from the Halifax Foundation among others to support our Health Education Services and to off-set the reductions in available Statutory Funding, doubling our income from this source in the previous year.

Financial review *(continued)*

Projection for 2025 - 2026

ACET remains in a healthy position as we move into 2025 - 2026. ACET has been proactive and has secured continuing statutory contract funding to provide Health Education and accredited Training Services across Northern Ireland. This includes continuation of current PHA funding contract for OCN-accredited training courses and Relationships and Sexuality Education (RSE), increased Department of Health Core Funding under the new scheme for 2025-26, and Comic Relief/Community Foundation funding for Mental Health Programmes providing significant confirmed income for 2025-26.

This is most encouraging in view of the economic situation and restrictions on government funding. In addition, ACET will continue proactive fundraising from other statutory sources in 2025-2026, to negotiate contract extensions and respond to any new opportunities.

We will be making a range of new funding applications to Grant Making Trust and Private Sector companies to generate new income streams to support our expanding services and to off-set any potential reductions in available Statutory Funding.

ACET will also continue our fundraising appeals to local private sector companies and interested individuals to support our service provision during 2025- 2026.

Investment powers and policy
Under the Memorandum and Articles of Association, the charity has the power to invest in any way the Trustees wish.

The Trustees, also aim to work towards keeping available funds in an interest-bearing deposit account and seek to achieve a rate of deposit interest which matches or exceeds inflation as measured by the retail prices index.

Reserves policy
The Trustees continue working towards increasing reserves, which is a requirement for charitable organisations, as well as sound business practise. Reserves are needed to bridge any gaps between spending on provision of Health Education & Training and receipt of agreed payments from our funders. Reserves will also be held in readiness to cover operational costs which may result from repair/replacement of company equipment, or other needs. The Trustees consider the ideal level of reserves to be a minimum of 3 months' operating costs, i.e. approx. £72,000 for 2025-2026 made up from cash reserve funds in addition to funds confirmed in advance from Health Education & Training contracts and service agreements.

Plans for future periods

Having again ended the audit year with substantial reserves, we will continue to build on this success. We will be reviewing our income and expenditure budgets on an ongoing basis as usual and respond accordingly to developments.

ACET has delivered almost 17,500 Health Education & Training Sessions to more than 268,000 young people and adults, since beginning services in Northern Ireland in 1991.

With service users exceeding ¼ million over the past 34 years, this is a significant achievement resulting from consistent service provision across all six counties of Northern Ireland since 1991.

Plans for future periods *(continued)*

In this audit period ACET delivered 837 Health Education & Training sessions across all six counties of Northern Ireland, in both urban and rural localities.

In this audit period 8041 young people and adults across all six counties of Northern Ireland have accessed ACET's Health Education & Training Services.

In the Audit Period April 2024 - March 2025 ACET has not only maintained pre-existing funded training contracts but has also successfully applied for and secured £65,000 of new statutory funding from contract extensions to provide additional in-year services due to high level of demand across Northern Ireland for these services.

In this Audit Period ACET increased private sector funding income, securing grants worth approx. £9,000.

ACET's Health Education and Training Services have been delivered in response to consistent demand for our community-based services across Northern Ireland.

ACET has been proactive and has successfully attracted substantial statutory contract funding plus private sector funding in spite of the reduction in statutory funding available to all Voluntary Sector organisations resulting from cuts in government budgets.

This has enabled us to continue to provide our Health Education & Training Services in the community across all six counties of Northern Ireland, maintaining consistent service delivery Province Wide during times of uncertainty.

Income has remained secure during audit period

Funding from the Department of Health and the Public Health Agency for ACET's Health Education & Training Services in Northern Ireland remain our main sources of income in this audit period and up to end of March 2025.

ACET also again successfully secured private sector funding for our services here in Northern Ireland to assist with operating costs, and will continue to explore other funding options from grant making trusts in the year ahead.

ACET is an Approved Centre with the Open College, which means that we can offer a wide range of Accredited Training Courses and Personal Development Programmes from Entry Level up to Level 3.

ACET has written and produced accredited Training Courses and Personal Development Programmes on Sexual Health, Drugs & Alcohol, Parent/Teen Communication Skills and Mental Health, and qualified to provide PHA Mental Health First Aid Training Course.

ACET's Team of Health Educators and Trainers have been able to successfully respond to diversity in demand in developing and delivering such a wide range of services.

ACET offers quality Health Education and Training Services designed to assist:

a) In the prevention of the transmission of HIV and other sexually transmitted infections and blood borne viruses, and assist in the reduction of unplanned & teenage pregnancy rates.

b) Promote an integrated approach including personal development & healthy choices in relation to RSE, Sexual Health, Drug/Alcohol use and Mental Health.

Plans for future periods *(continued)*

c) Promote understanding of effective care for individuals and families affected by HIV/AIDS, Sexual Health issues, Drug & Alcohol Dependency and Mental Health issues.

d) Develop Parenting Skills on how to effectively communicate with young people on Sexual Health, Drug & Alcohol Use, Mental Health and other related health issues.

ACET Health Education and Training Services are targeted to meet the needs of:

a) Young People, particularly young people in recognised disadvantaged areas with higher than average access to illegal drugs and a higher than average incidence of early sexual activity and teenage pregnancy and adverse mental health and emotional wellbeing.

b) Vulnerable adults, particularly homeless adults with a higher than average risk of acquiring HIV, other STIs, unplanned pregnancy and Drug & Alcohol Misuse and adverse Mental Health and Emotional Wellbeing

c) Parents, Community Workers & Caring Professionals working with young people and vulnerable adults on these issues.

d) Open College Network Accredited Training Courses for staff from other Youth & Community organisations and the NHS to provide Relationship Sexuality Education and Parent/Teen Communications Skills Education in their own projects and communities.

HIV and STI infections continue to be a real health concern in Northern Ireland. Local rates for unplanned teenage pregnancy remain challenging, particularly among disadvantaged young people. Illegal drug use, binge and underage drinking continue to be real issues affecting health and wellbeing.

Growing evidence reflects a need to continue to address mental health issues and emotional wellbeing, with both young people and adults in Northern Ireland. Research evidence confirms a higher rate of young people and adults in Northern Ireland are affected by Mental Health issues than in other parts of the UK and Ireland.

In response to these needs:

ACET has provided a wide range of Health Education & Training Services across Northern Ireland, to address the above health issues in direct response to demand from the Public Health Agency, and local community groups.

ACET also provides support to an organization working with care-experienced children and homeless adults affected by HIV in South Africa.

ACET's Programmes for Young People

- ACET secured a 2-year Public Health Agency Tendered Contract for provision of Relationship & Sexuality Education Programmes for young people across Northern Ireland, effective 1st April 2022 until 31st March 2024. The first 3 years of this contract have been successfully delivered and PHA have confirmed that due to its success this contract will be extended by another year until 31st March 2026. During 2024-25, due to the demand in the community and ACET's ability to deliver the service ahead of schedule, ACET received service pressures in-year funding to deliver additional RSE programmes

Plans for future periods *(continued)*

- ACET secured new funding from the RTE Toy Show Fund and Comic Relief (both administered by the Community Foundation) to deliver Mental Health programmes for disadvantaged young people

ACET's Programmes for Homeless Hostel Staff

- PHA funded ACET to deliver online Sexual Health Training Course for Hostel Staff across Northern Ireland.

ACET's Programmes for Parents

- ACET has secured PHA funding again in this audit period to deliver Parenting Skills Programmes based in community organisations to assist parents and carers to communicate effectively with their teenagers.

ACET's Training Courses for Caring Professionals & Community Workers

- ACET has been active in providing Accredited Training Courses to other Community Workers, NHS staff and Caring Professionals, to enable them to become qualified providers of Health Education. All ACET Training Courses have been accredited by the Open College at Level 2 and Level 3

- The aim of ACET's Training Courses is to increase the number of qualified people providing good quality health education to help address local needs and play a strategic role in meeting the local demand for quality health education in the community, and thereby preventing many otherwise serious and life threatening infections and health consequences.

- Public Health Agency funding remained in place for this audit period and is continuing in 2024 - 2025, for delivery of ACET's Open College Accredited Training Courses for caring professionals and community workers.

- ACET has on-going contracts with the PHA to provide the following Accredited Training Courses for Community Workers, NHS staff and Caring Professionals which have been accredited by the Open College at Certificate Level 2 & Level 3:

    - Relationships and Sexuality Education (RSE) Facilitators Training Course
    - HIV/STIs/Contraception Training Course
    - Parent/Teen Communication Skills Facilitator's Training Course
    - Parent/Teen Communication Skills Training Courses

ACET's Overseas Partnership to Support Young People and Adults affected by HIV

- ACET (Northern Ireland) continued to support an organisation working with care-experienced children and homeless adults affected by HIV in South Africa. Services were funded by Private Sector donations.

Plans for future periods *(continued)*

Summary

This was a successful year for ACET both in terms of income and volume of sessions delivered. ACET delivered a total of 827 sessions in 2024-25. ACET continued to successfully deliver contracts with PHA and RTE Toy Show/Community Foundation which enabled us to maintain and expand our work with disadvantaged and vulnerable young people across Northern Ireland, focussing on the areas of Relationships and Sexuality Education (RSE) and Mental Health.

ACET's OCN accredited Training Courses continue to be regularly oversubscribed. ACET was successful in securing in-year service pressures funding from the PHA to deliver additional courses to help address the demand in the community. These training courses are delivered online, increasing accessibility particularly for those in rural areas.

ACET remained the leading independent source of community based accredited Health Education and Training on the combined issues of Sexual Health and Parent/Child Communication Skills in Northern Ireland.

ACET provided support to an organization working with care-experienced children and homeless adults affected by HIV in South Africa

We worked hard to maintain an increased level of local funding to enable us to build on these successes and further develop our services in the year ahead.

We would like to acknowledge the commitment of the ACET Trustees, Core Staff and Education & Training Team to provide such quality services and to continue to develop new services.

ACET has maintained its commitment to promote Health and Wellbeing for disadvantaged young people and adults most at risk in our community

In the year ahead we will be reviewing our income and expenditure budgets as usual and making any adjustments necessary in response to the outcome of new statutory contract applications. We will also be exploring new funding options from major grant making trusts to assist us with possible future developments in service delivery of Health Education & Training Services.

We have now been providing services continuously in Northern Ireland for more than 34 years and are excited to be still evolving with each passing year, in response to local demand for our services.

We are pleased to have been able to maintain delivery of our Health Education & Training Services during the past year and look forward to continuing to do so in 2025-2026.

We are confident that ACET will continue to make a positive contribution to the field of Health Education & Training in Northern Ireland, and overseas, for many years to come.

Jonny Mitchell
Director
ACET (Northern Ireland) Limited
Date:

Trustees' responsibilities statement

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 30 June 2025 and signed on behalf of the board of trustees by:

G Crothers
Trustee

AIDS Care Education and Training (Northern Ireland) Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of AIDS Care Education and Training (Northern Ireland) Limited

Year ended 31 March 2025

Opinion

We have audited the financial statements of AIDS Care Education and Training (Northern Ireland) Limited (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity'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;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 the provisions available for small entities, in the circumstances set out below, 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.

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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.
Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's (FRO's) Ethical Standard for Auditors', in the circumstances set out in note 24 to the financial statements.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

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

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
    - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
    - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
    - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity'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 charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Paul Dolan FCA (Senior Statutory Auditor)

For and on behalf of
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

30 June 2025

AIDS Care Education and Training (Northern Ireland) Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments					
Donations and legacies	**5**	1,528	–	1,528	1,879
Charitable activities	**6**	277,378	58,734	336,112	292,288
Other trading activities	**7**	228	–	228	3,728
Investment income	**8**	1,800	–	1,800	1,028
Other income	**9**	1,064	–	1,064	500
Total income		281,998	58,734	340,732	299,423
Expenditure					
Expenditure on charitable activities	**10**	(270,604)	(10,926)	(281,530)	(276,829)
Total expenditure		(270,604)	(10,926)	(281,530)	(276,829)
Net income and net movement in funds		11,394	47,808	59,202	22,594
Reconciliation of funds					
Total funds brought forward		174,306	–	174,306	151,712
Total funds carried forward		185,700	47,808	233,508	174,306

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

The notes on pages 24 to 33 form part of these financial statements.

AIDS Care Education and Training (Northern Ireland) Limited

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	**15**	1,249	503
Current assets			
Debtors	**16**	4,254	4,983
Cash at bank and in hand		234,776	175,889
		239,030	180,872
Creditors: amounts falling due within one year	**17**	(6,771)	(7,069)
Net current assets		232,259	173,803
Total assets less current liabilities		233,508	174,306
Net assets		233,508	174,306
Funds of the charity			
Restricted funds		47,808	–
Unrestricted funds		185,700	174,306
Total charity funds	**19**	233,508	174,306

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

These financial statements were approved by the board of trustees and authorised for issue on 30 June 2025, and are signed on behalf of the board by:

S Semple MBE
Trustee

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 58a High Street, Holywood, BT18 9AE, Northern Ireland.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

AIDS Care Education and Training (Northern Ireland) Limited meets the definition of a public benefit entity under FRS 102.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

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

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

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

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

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

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

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

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Fixtures and fittings	-	20% straight line
Equipment	-	20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Each of the members of the company has guaranteed to contribute to the assets of the company in the event of the same being would up to the extent of £1.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	1,528	1,528	1,879	1,879

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
PHA Regional RSE Contract	118,675	–	118,674
PHA Regional OCN Training Contract	117,045	–	117,045
Department of Health	20,648	–	20,648
Comic Relief/Community Foundation	–	39,500	39,500
Department of Health/Community Foundation	–	–	–
RTE Toy Show/Community Foundation	–	9,984	9,984
Halifax Foundation	–	9,250	9,250
PHA Northern Area	3,890	–	3,890
PHA Belfast Area	3,890	–	3,890
PHA Southeast Area	3,890	–	3,890
PHA Western Area	3,890	–	3,890
PHA Southern Area	3,890	–	3,890
Other Training Revenue	1,560	–	1,560
	277,378	58,734	336,112

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
PHA Regional RSE Contract	109,100	–	109,100
PHA Regional OCN Training Contract	87,440	–	87,440
Department of Health	20,648	–	20,648
Comic Relief/Community Foundation	–	–	–
Department of Health/Community Foundation	–	54,000	54,000
RTE Toy Show/Community Foundation	–	–	–
Halifax Foundation	–	4,500	4,500
PHA Northern Area	3,760	–	3,760
PHA Belfast Area	–	–	–
PHA Southeast Area	3,760	–	3,760
PHA Western Area	3,760	–	3,760
PHA Southern Area	3,760	–	3,760
Other Training Revenue	1,560	–	1,560
	233,788	58,500	292,288

7. Other trading activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Equipment rental	228	228	228	228
The Ardbarron Trust	–	–	1,000	1,000
KFC Youth Foundation	–	–	2,500	2,500
	228	228	3,728	3,728

8. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank Interest	1,800	1,800	1,028	1,028

9. Other income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Sundry	1,064	1,064	500	500

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Health, Education & Training	173,486	10,926	184,412
Support costs	97,118	–	97,118
	270,604	10,926	281,530

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Health, Education & Training	119,793	56,211	176,004
Support costs	97,525	3,300	100,825
	217,318	59,511	276,829

11. Analysis of support costs

	Health, Education & Training	**Total 2025**	Total 2024
	£	**£**	£
Staff costs	85,636	85,636	90,562
General office	6,203	6,203	6,232
Governance costs	5,279	5,279	4,031
	97,118	97,118	100,825

12. Net income

Net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	365	423
Fees payable for the audit of the financial statements	4,734	3,509

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	61,890	66,193
Social security costs	1,779	1,448
Employer contributions to pension plans	20,970	21,924
Other employee benefits	997	997
	85,636	90,562

The average head count of employees during the year was 2 (2024: 2).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £94,149 (2024:£90,599).

14. Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the Charity in the period (2024: Nil). No charity trustee received payment for professional or other services supplies to the charity (2024: Nil).

The charity trustees were reimbursed travel expenses during the period totalling £54.87(2024: £98).

15. Tangible fixed assets

	Fixtures and fittings £	Equipment £	**Total £**
Cost			
At 1 April 2024	8,080	14,815	22,895
Additions	–	1,111	1,111
Disposals	(606)	(3,164)	(3,770)
At 31 March 2025	7,474	12,762	20,236
Depreciation			
At 1 April 2024	8,080	14,312	22,392
Charge for the year	–	365	365
Disposals	(606)	(3,164)	(3,770)
At 31 March 2025	7,474	11,513	18,987
Carrying amount			
At 31 March 2025	–	1,249	1,249
At 31 March 2024	–	503	503

16. Debtors

	2025 £	2024 £
Prepayments and accrued income	4,254	3,154
Other debtors	–	1,829
	4,254	4,983

17. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	5,181	3,230
Other creditors	1,590	3,839
	6,771	7,069

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £20,970 (2024: £21,924).

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	**At 31 March 2025 £**
General funds	174,306	281,998	(270,604)	185,700

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	150,701	240,923	(217,318)	174,306

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	**At 31 March 2025 £**
Comic Relief/Community Foundation	–	39,500	(942)	38,558
Department of Health/Community Foundation	–	–	–	–
Halifax Foundation	–	9,250	–	9,250
RTE Toy Show/Community Foundation	–	9,984	(9,984)	–
	–	58,734	(10,926)	47,808

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
Comic Relief/Community Foundation	–	–	–	–
Department of Health/Community Foundation	1,011	54,000	(55,011)	–
Halifax Foundation	–	4,500	(4,500)	–
RTE Toy Show/Community Foundation	–	–	–	–
	1,011	58,500	(59,511)	–

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	1,249	–	1,249
Current assets	191,222	47,808	239,030
Creditors less than 1 year	(6,771)	–	(6,771)
Net assets	185,700	47,808	233,508

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	503	–	503
Current assets	180,872	–	180,872
Creditors less than 1 year	(7,069)	–	(7,069)
Net assets	174,306	–	174,306

21. Contingencies

A contingent liability exists to repay grants and funds received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offer have been, or will be, complied with and no liability is expected.

22. Corporation taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

23. Related parties

During the period, amounts totalling £36,118 (2024: £35,142) were paid to members of key managements family for the delivery of ACET training sessions and expenses. These transactions were based on related market rates and conducted at arm's length. The transactions were approved by the Board of Trustees.

24. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

AIDS Care Education and Training (Northern Ireland) Limited

Company Limited by Guarantee

Management Information

Year ended 31 March 2025

The following pages do not form part of the financial statements.

AIDS Care Education and Training (Northern Ireland) Limited

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	1,528	1,879
Charitable activities		
PHA Regional OCN Contract	117,045	87,440
PHA Regional RSE Contract	118,675	109,100
Department of Health	20,648	20,648
Comic Relief/ Community Foundation	39,500	–
Department of Health/Community Foundation	–	54,000
RTE Toy Show/ Community Foundation	9,984	–
Halifax Foundation	9,250	4,500
PHA Northern Area	3,890	3,760
PHA Belfast Area	3,890	–
PHA Southeast Area	3,890	3,760
PHA Western Area	3,890	3,760
PHA Southern Area	3,890	3,760
Other Training Revenue	1,560	1,560
	336,112	292,288
Other trading activities		
Equipment rental	228	228
The Ardbarron Trust	–	1,000
KFC Youth Foundation	–	2,500
	228	3,728
Investment income		
Bank Interest	1,800	1,028
Other income		
Sundry	1,064	500
Total income	340,732	299,423

AIDS Care Education and Training (Northern Ireland) Limited

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Expenditure on charitable activities		
Health, Education & Training		
Activities undertaken directly		
Insurance	2,341	2,616
Depreciation	365	423
Service Provider Fees	137,117	130,161
Service Provider Training	568	525
Service Provider Expenses	14,903	16,112
Training Service Costs	11,191	10,327
Partnership Donations and Expenses	1,722	1,388
Premises Costs	15,560	13,663
Motor, Travel, and Subsistence	645	789
	184,412	176,004
Support costs		
Wages and Salaries	61,890	66,193
Employer's NIC	1,779	1,448
Pension Costs	20,970	21,924
Other Employee Benefits	997	997
General Office	6,203	6,232
	91,839	96,794
Governance costs		
Audit fees	4,734	3,509
Other finance costs	545	522
	5,279	4,031
Expenditure on charitable activities	281,530	276,829

AIDS CARE EDUCATION AND TRAINING (NORTHERN IRELAND) LTD

Northern Ireland - Charity number 101634

Accounts

AIDS Care Education and Training (Northern Ireland) Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

	Note	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments					
Donations and legacies	5	1,879	–	1,879	1,840
Charitable activities	6	233,788	58,500	292,288	273,048
Other trading activities	7	3,728	–	3,728	3,180
Investment income	8	1,028	–	1,028	172
Other income	9	500	–	500	33
Total income		240,923	58,500	299,423	278,273
Expenditure					
Expenditure on charitable activities	10	(217,318)	(59,511)	(276,829)	(242,151)
Total expenditure		(217,318)	(59,511)	(276,829)	(242,151)
Net income and net movement in funds		23,605	(1,011)	22,594	36,122
Reconciliation of funds					
Total funds brought forward		150,701	1,011	151,712	115,590
Total funds carried forward		174,306	–	174,306	151,712

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

AIDS Care Education and Training (Northern Ireland) Limited

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	**15**	503	387
Current assets			
Debtors	**16**	4,983	346
Cash at bank and in hand		175,889	154,690
		180,872	155,036
Creditors: amounts falling due within one year	**17**	(7,069)	(3,711)
Net current assets		173,803	151,325
Total assets less current liabilities		174,306	151,712
Net assets		174,306	151,712
Funds of the charity			
Restricted funds		–	1,011
Unrestricted funds		174,306	150,701
Total charity funds	**21**	174,306	151,712

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

These financial statements were approved by the board of trustees and authorised for issue on 24 June 2024, and are signed on behalf of the board by:

S Semple MBE
Trustee

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 58a High Street, Holywood, BT18 9AE, Northern Ireland.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

AIDS Care Education and Training (Northern Ireland) Limited meets the definition of a public benefit entity under FRS 102.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

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

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

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

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

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

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

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

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. **Accounting policies** *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Fixtures and fittings	-	20% straight line
Equipment	-	20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

3. **Accounting policies** *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

3. Accounting policies *(continued)*

Defined contribution plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Each of the members of the company has guaranteed to contribute to the assets of the company in the event of the same being would up to the extent of £1.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations	1,879	1,879	1,840	1,840

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Department of Health	20,648	–	20,648
Department of Health Mental Health Fund/ Community Foundation	–	54,000	54,000
PHA Regional OCN Contract	87,440	–	87,440
PHA Regional RSE Contract	109,100	–	109,100
PHA Northern Area	3,760	–	3,760
PHA Southeast Area	3,760	–	3,760
PHA Western Area	3,760	–	3,760
PHA Southern Area	3,760	–	3,760
Western HSCT	–	–	–
Halifax Foundation	–	4,500	4,500
Other Training Revenue	1,560	–	1,560
	233,788	58,500	292,288

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Department of Health	41,295	–	41,295
Department of Health Mental Health Fund/ Community Foundation	–	47,000	47,000
PHA Regional OCN Contract	92,793	–	92,793
PHA Regional RSE Contract	89,300	–	89,300
PHA Northern Area	–	–	–
PHA Southeast Area	–	–	–
PHA Western Area	–	–	–
PHA Southern Area	–	–	–
Western HSCT	1,100	–	1,100
Halifax Foundation	–	–	–
Other Training Revenue	1,560	–	1,560
	226,048	47,000	273,048

7. Other trading activities

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
KFC Youth Foundation	2,500	2,500	–	–
The Ardbarron Trust	1,000	1,000	1,000	1,000
Equipment rental	228	228	180	180
The Souter Foundation	–	–	2,000	2,000
	3,728	3,728	3,180	3,180

8. Investment income

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Bank Interest	1,028	1,028	172	172

9. Other income

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Sundry	500	500	33	33

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Health, Education & Training	119,793	56,211	176,004
Support costs	97,525	3,300	100,825
	217,318	59,511	276,829

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Health, Education & Training	101,283	45,989	147,272
Support costs	94,879	–	94,879
	196,162	45,989	242,151

11. Analysis of support costs

	Health, Education & Training £	**Total 2024 £**	Total 2023 £
Staff costs	90,562	90,562	83,306
General office	6,232	6,232	7,412
Governance costs	4,031	4,031	4,161
	100,825	100,825	94,879

12. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	423	316
Fees payable for the audit of the financial statements	3,509	3,615

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	66,193	65,316
Social security costs	1,448	1,798
Employer contributions to pension plans	21,924	15,195
Other employee benefits	997	997
	90,562	83,306

The average head count of employees during the year was 2 (2023: 2).

13. Staff costs *(continued)*

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £90,562 (2023:£83,306).

14. Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the Charity in the period (2023: Nil). No charity trustee received payment for professional or other services supplies to the charity (2023: Nil).

The charity trustees were reimbursed travel expenses during the period totalling £98(2023: £476).

15. Tangible fixed assets

	Fixtures and fittings £	Equipment £	**Total £**
Cost			
At 1 April 2023	8,080	14,276	22,356
Additions	–	539	539
At 31 March 2024	8,080	14,815	22,895
Depreciation			
At 1 April 2023	8,080	13,889	21,969
Charge for the year	–	423	423
At 31 March 2024	8,080	14,312	22,392
Carrying amount			
At 31 March 2024	–	503	503
At 31 March 2023	–	387	387

16. Debtors

	2024 £	2023 £
Prepayments and accrued income	3,154	76
Other debtors	1,829	270
	4,983	346

17. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	3,230	3,711
Other creditors	3,839	–
	7,069	3,711

18. Deferred income

	2024	2023
	£	£
At 1 April 2023	–	47,000
Amount released to income	–	(47,000)
At 31 March 2024	–	–

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £21,924 (2023: £15,195).

20. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2024	2023
	£	£
Recognised in creditors:		
Deferred government grants due within one year	–	47,000

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	150,701	240,923	(217,318)	174,306

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	115,590	231,273	(196,162)	150,701

21. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	**At 31 March 2024 £**
Department of Health Mental Health Fund/ Community Foundation	1,011	54,000	(55,011)	–
Halifax Foundation	–	4,500	(4,500)	–
	1,011	58,500	(59,511)	–

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Department of Health Mental Health Fund/ Community Foundation	–	47,000	(45,989)	1,011
Halifax Foundation	–	–	–	–
	–	47,000	(45,989)	1,011

22. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2024 £**
Tangible fixed assets	503	503
Current assets	180,872	180,872
Creditors less than 1 year	(7,069)	(7,069)
Net assets	174,306	174,306

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	387	387
Current assets	155,036	155,036
Creditors less than 1 year	(3,711)	(3,711)
Net assets	151,712	151,712

23. Contingencies

A contingent liability exists to repay grants and funds received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offer have been, or will be, complied with and no liability is expected.

24. Corporation taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

25. Related parties

During the period, amounts totalling £35,142 (2023: £26,992) were paid to members of key managements family for the delivery of ACET training sessions and expenses. These transactions were based on related market rates and conducted at arm's length. The transactions were approved by the Board of Trustees.

26. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

AIDS CARE EDUCATION AND TRAINING (NORTHERN IRELAND) LTD

Northern Ireland - Charity number 101634

Annual report

COMPANY REGISTRATION NUMBER: NI028825
CHARITY REGISTRATION NUMBER: NIC101634

AIDS Care Education and Training (Northern Ireland) Limited

Company Limited by Guarantee

Financial Statements

31 March 2024

Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

AIDS Care Education and Training (Northern Ireland) Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

	Page
Trustees' annual report (incorporating the director's report)	1
Independent auditor's report to the members	16
Statement of financial activities (including income and expenditure account)	22
Statement of financial position	23
Notes to the financial statements	24

AIDS Care Education and Training (Northern Ireland) Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	AIDS Care Education and Training (Northern Ireland) Limited
Charity registration number	NIC101634
Company registration number	NI028825
Principal office and registered office	58a High Street Holywood BT18 9AE Northern Ireland
The trustees	
	G Crothers T Kerr (Resigned 4 December 2023) S Semple MBE T Colman-Black C Sweeney
Company secretary	Isabel Cabrey MIATI
Auditor	Finegan Gibson Ltd Chartered accountants & statutory auditor Causeway Tower 9 James Street South Belfast BT2 8DN
Bankers	AIB (NI) Limited 11-15 Donegall Square North Belfast BT1 5GB

Structure, governance and management

Governing Document

ACET (Northern Ireland) Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 30th September 1994. ACET is a registered charity with the Charity Commission for Northern Ireland, Number 101634. In 2006, ACET adopted the National Occupational Standards for Trustees and Management Committee Members of Voluntary Sector Organisations, to act as a guide in governance of the company. The company has a governing body which comprises two parts.

Board of Trustees

There is a Board of Trustees responsible for oversight of company policies, and procedures, each Trustee agrees to contribute up to £1 in the event of the charity winding up. The Trustees, elect a Chairman from among themselves at a meeting of the Board of Trustees, to act as Chair for a period of 12 months.

Members of the Company

In addition to the Trustees, there is also another body, the voting Members of the Company, the equivalent of shareholders in a private company, to whom the Trustees are accountable. This body appoints the Trustees, approves the Audited Accounts and appoints the Bank, Auditors and Solicitors to be used by the company, on an annual basis at the Annual General Meeting. The members of the Company also agree to contribute up to £1 in event of the company winding up.

Appointment of Trustees

The recruitment procedures for new Trustees are laid out in ACET's Memorandum and Articles of Association. New Trustees are recruited on the relevance of their professional skills, and their potential to be able to make a helpful contribution to the governance of ACET. As part of the recruitment process they are made aware of a Trustees' legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the Strategic Plan and recent financial performance of the charity.

Role of the Members of the Company in appointment of Trustees

The Members of the Company vote at the Annual General Meeting on whether or not to appoint the candidate as a Trustee. The appointment is valid only after a majority vote in favour from the Members of the Company. All serving Trustees are required to stand for re-election each year, by the Members of the Company, at the Annual General Meeting. All Trustees are required to have a majority vote in favour from the Members of the Company, to continue as serving Trustees. Trustees cannot be appointed, or continue in office, without the majority vote in favour from the Members of the Company.

Appointment of Members of the Company.

The recruitment procedures for new Members of the Company are laid out in ACET's Memorandum and Articles of Association.

Trustee induction and training

New Trustees undergo an orientation process. During the induction they meet key employees and other trustees, and again they are made aware of a Trustees' legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events to assist in the undertaking of their role. ACET covers the cost of approved external training for all Trustees.

Structure, governance and management *(continued)*

Organisation

The Board of Trustees, which must have a minimum of 3 members, administers the charity, assisted by the Members of the Company, with a minimum of 5 members. The Board meets quarterly, or more frequently as required. The Board has the flexibility to meet either in person at the ACET office or online.

A Director is appointed by the Trustees to manage the day to day operations of the charity. To facilitate effective operations, the Director has delegated authority, within terms of delegation approved by the Trustees, for operational matters including contracting for services, fundraising, finance, employment, strategic planning, service development and delivery, evaluation and maintenance of quality standards.

Related parties

ACET (Northern Ireland) Limited participates in a range of Health Education Fora in Northern Ireland, from both the statutory and voluntary sectors, on issues relating to Sexual Health, RSE, Mental Health, Drugs & Alcohol and Parent/Child Communication.

Risk management

The trustees have a risk management strategy which comprises:

- an annual review of the risks the charity may face;
- the establishment of systems and procedures to mitigate those risks identified in the plan; and
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.
- A key element in the management of financial risk is the setting of a reserves policy and its regular review by the Trustees.
- Attention has been focused on risks relating to Protection of Children and Vulnerable Adults, Lone Working and Health and Safety in the workplace.

Objectives and activities

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

ACET's mission statement

Our mission is to promote health in Northern Ireland by empowering people to take responsibility for their own health and to make informed choices in relation to HIV/AIDS, Sexual Health, RSE, Drugs & Alcohol, Parent/Teen Communication Skills and Mental Health, through the provision of community based Health Education, and Open College Network accredited Personal Development Programmes & Training Courses.

Main Objectives for the period

ACET continued to provide some of the most at risk groups in the community with Health Education & Training relevant to their needs.

The strategies employed to achieve the charity's objectives are to:

- Offer opportunities for Health Education and Personal Development Programmes to young people and adults across the six counties
- Provide OCN accredited Training Courses for Community Workers & Caring Professionals who provide services to at risk young people & adults in Northern Ireland and overseas
- Concentrate on involving young people, particularly disadvantaged young people, in the full range of services provided by ACET
- Celebrate the diversity of our society by providing services to all sections of the community
- Present a broad range of Health Education & Training services designed in response to the expressed needs of disadvantaged young people and adults and in line with the goals of Department of Health and Public Health Agency Strategic Plans for Northern Ireland.
- ACET aims to promote the development of young people and adults to make healthy choices. This includes aiming to reduce the spread of HIV&STIs, reduce Teenage and Unplanned Pregnancy and effects of the misuse of Drugs & Alcohol and aims to promote Parent/Teen Communication Skills and positive Mental Health.

The major focus of our activities will be to address the above mentioned local needs in Northern Ireland, but has also included support for similar projects overseas in developing countries.

Objectives and activities *(continued)*

Activities in audit period

- ACET Health Education & Training Services are accessible across all six counties of Northern Ireland, in both urban and rural communities, and by all sections of the community.
- ACET is an Approved Centre with the Open College Network and offers a wide range of accredited Health Education & Training ranging from Entry Level to Level 3.
- ACET service users include Youth and Adult Community Groups, Job Skills Projects, Colleges of Further Education, Community Groups, Homeless Hostels, Industry, Parent Support Groups, Schools, Community Workers, Nurses, and Social Workers
- Services are targeted mostly in disadvantaged areas and with people deemed most at risk, i.e. young people and vulnerable adults, but also includes provision of accredited Training Courses and Training Resources to other Community Health Educators.
- More than 268,000 people across the six counties of Northern Ireland have accessed ACET's Health Education & Training Services since 1991.
- ACET has been Core Funded by the Department of Health (NI) since 1992 to provide our province-wide Health Education & Training services.
- ACET's Health Education & Training Services are commissioned by the Public Health Agency and local Health Trusts in the form of funded service agreements to provide services to young people and adults in community based projects and support facilities.
- ACET is also assisted with operating costs by a range of local Private Sector donations.
- ACET adapted to online delivery of services for both young people and adults during the COVID pandemic in line with government guidance at the time, ensuring that ACET's services continued to be accessible and could be delivered safely. ACET's OCN accredited training courses for health and caring professionals, community workers and volunteers continued to be delivered online in 2023-24. Feedback from our course participants suggests that this delivery method has increased accessibility for our learners, particularly those in rural areas or with caring responsibilities. This is reviewed on a regular basis with our service users and PHA funders. In line with funding requirements, service user feedback and best practice guidelines, all of ACET's programmes for young people are delivered in-person in community organizations throughout Northern Ireland, with online delivery an option should the need arise.
- ACET also provides support to an organization working with care-experienced children and homeless adults affected by HIV in South Africa.

Achievements and performance

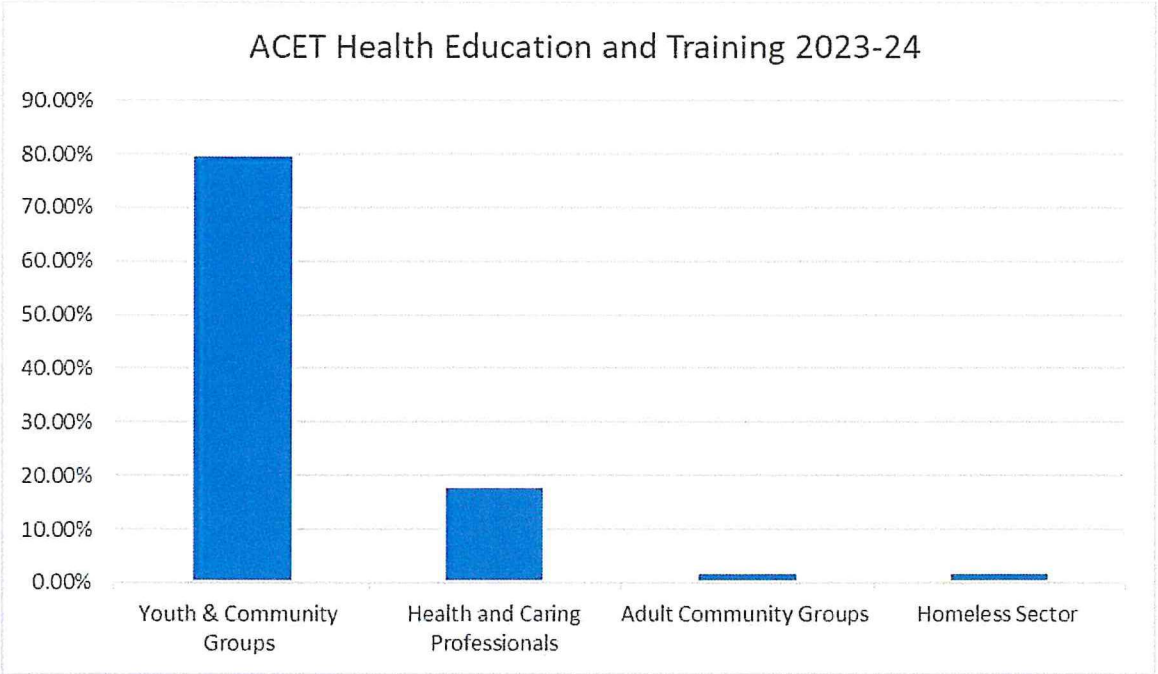
ACET maintains detailed statistical records on sessions delivered in the community and numbers of participants for all of our Health Education & Training activities.

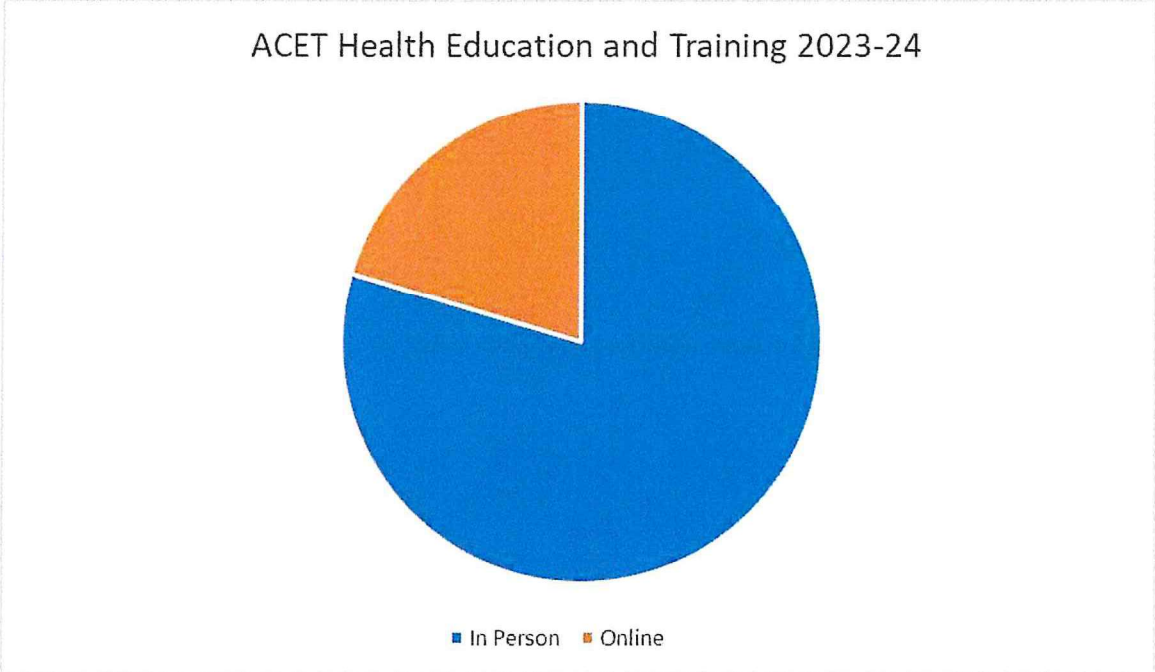
The following information provides details on achievements and performance of the numbers of sessions delivered and the range of people accessing ACET's Health Education & Training Services in this Audit period 1st April 2023 - 31st March 2024.

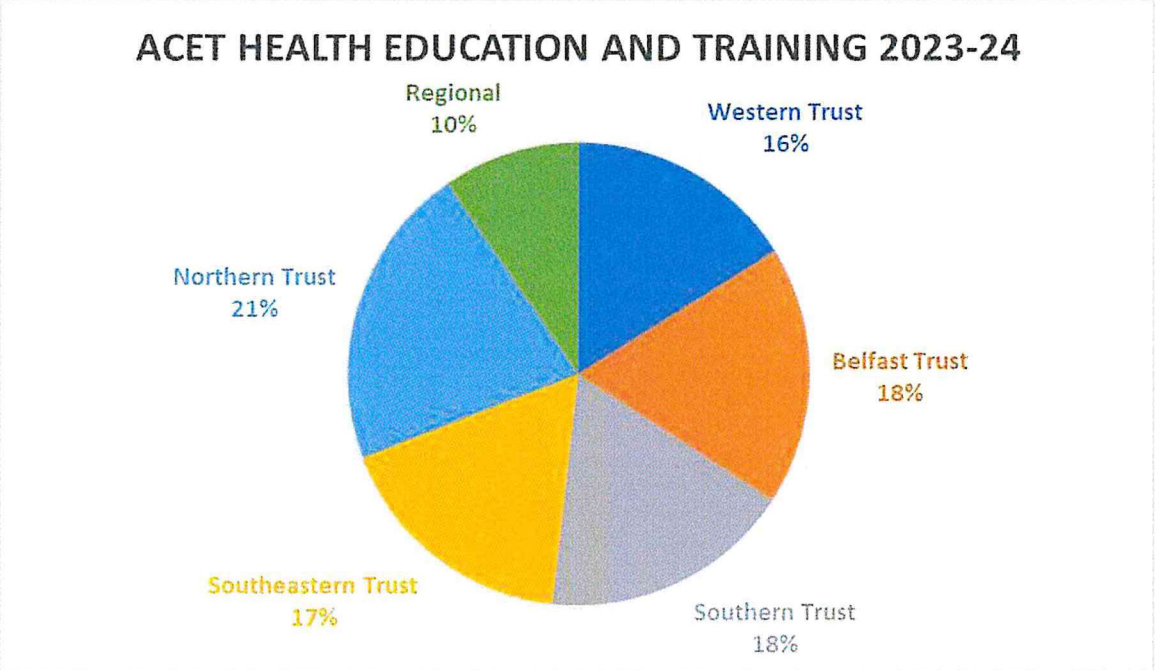
ACET (Northern Ireland)
HEALTH EDUCATION & TRAINING SERVICES
1st April 2023 – 31st March 2024

SERVICE USERS	SESSIONS	ATTENDANCE
Youth Community Groups/Further Education Colleges	731	7022
Health & Caring Professionals	163	1250
Adult Community Groups	10	187
Homeless Hostels	15	135
TOTALS	**919**	**8594**

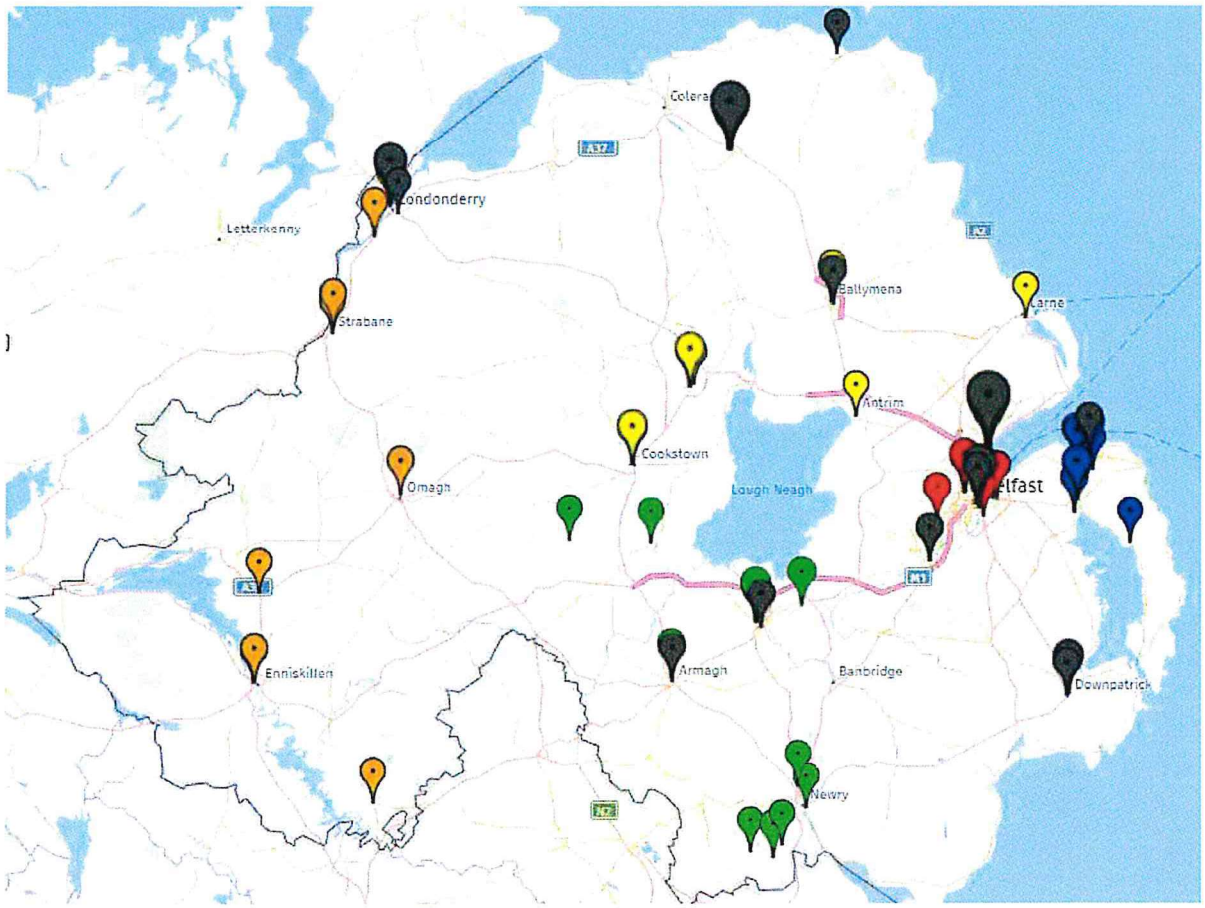
TRAINING SESSIONS SHOWN IN PERCENTAGES




ACET Health Education and Training 2023-24
In Person
Online


ACET HEALTH EDUCATION AND TRAINING 2023-24
Regional 10%
Western Trust 16%
Northern Trust 21%
Belfast Trust 18%
Southeastern Trust 17%
Southern Trust 18%

ACET Health Education and Training Programme Delivery 2023-24



Financial review

ACET has been able to secure significant levels of Statutory Funding in this audit period to enable us to maintain our Services across all six counties of Northern Ireland. This is due to ACET's proactive approach, the strategic nature of our work with disadvantaged young people and adults, and our consistent ability to deliver services efficiently and within agreed timeframes and targets.

This audit period has been good in terms of income secured for provision of ACET's Health Education & Training Services across Northern Ireland. We have maintained our operating costs in line with available statutory funding and have been able to maintain substantial financial reserves equivalent to more than 3 months operating costs.

In addition to existing contracted services with the Public Health Agency, we have also secured new Public Health Agency Funding extensions to existing contracts for provision of additional in year services. In this Audit Period Income was £ 299,423 and Expenditure £276,829. We have maintained Reserves of £174,306.

The principal funding sources were from the statutory sector, namely the Department of Health which has Core Funded ACET since 1992, and from Service Agreements for Health Education & Training with the Public Health Agency.

ACET secured Core Funding from the Department of Health in this audit year worth more than £20,000.

ACET had a pre-existing contract with the Public Health Agency for ACET's Open College accredited Training Courses worth more than £77,000.

In 2021-22 ACET had secured two new contracts with the PHA and Department of Health/Community Foundation which continued in 2023-24.

- ACET's RSE Programmes worth almost £90,000
- ACET's Mental Health and Emotional Wellbeing Programmes worth £47,000

ACET secured funding from DHCNI/PHA Short-Term Funding to deliver Mental Health Programmes worth £15,000

In addition to pre-existing contracts ACET successfully secured new Public Health Agency and Department of Health/Community Foundation funding in this audit period for provision of additional services:

- ACET's Open College Accredited Training Courses on Sexual Health, additional Training Courses worth a total of £10,000
- Relationships and Sexuality Education Programmes funded by the PHA worth a total of £18,800
- Mental Health Programmes funded by the Department of Health/Community Foundation worth £5,000

In addition, ACET continued to be proactive in fundraising from other non-statutory sources in 2023-24. We made applications to Trusts and Private Sector Companies and secured additional income to support our Health Education Services and to off-set the reductions in available Statutory Funding, doubling our income from this source in the previous year.

Projection for 2024 - 2025

ACET remains in a healthy position as we move into 2024 - 2025. ACET has been proactive and has secured continuing statutory contract funding for 2024-2025, to provide Health Education and accredited Training Services across Northern Ireland. This includes current PHA funding contract for OCN-accredited training courses and Relationships and Sexuality Education (RSE), providing significant confirmed income for 2024-25.

This is most encouraging in view of the economic situation and restrictions on government funding. In addition, ACET will continue proactive fundraising from other statutory sources in 2024-2025, to negotiate contract extensions and respond to any new opportunities.

We will be making a range of new funding applications to Grant Making Trusts and Private Sector Companies to generate new income streams to support our expanding services and to off-set the reductions in available Statutory Funding.

ACET will also continue our fundraising appeals to local private sector companies and interested individuals to support our service provision during 2024- 2025.

ACET remains in a healthy position as we move into 2024 - 2025. ACET has been proactive and has secured continuing statutory contract funding for 2024-2025, to provide Health Education and accredited Training Services across Northern Ireland. This includes current PHA funding contract for OCN-accredited training courses and Relationships and Sexuality Education (RSE), providing significant confirmed income for 2024-25.

Investment powers and policy

Under the Memorandum and Articles of Association, the charity has the power to invest in any way the Trustees wish.

The Trustees, also aim to work towards keeping available funds in an interest-bearing deposit account and seek to achieve a rate of deposit interest which matches or exceeds inflation as measured by the retail prices index.

Reserves policy

The Trustees continue working towards increasing reserves, which is a requirement for charitable organisations, as well as sound business practise. Reserves are needed to bridge any gaps between spending on provision of Health Education & Training and receipt of agreed payments from our funders. Reserves will also be held in readiness to cover operational costs which may result from repair/replacement of company equipment, or other needs. The Trustees consider the ideal level of reserves to be equivalent to 3 months operating costs, i.e. approx. £71,000 for 2024-2025 made up from cash reserve funds in addition to funds confirmed in advance from Health Education & Training contracts and service agreements.

Plans for future periods

Having again ended the audit year with substantial reserves, we will continue to build on this success. We will be reviewing our income and expenditure budgets on an ongoing basis as usual and respond accordingly to developments.

ACET has delivered almost 17,500 Health Education & Training Sessions to more than 268,000 young people and adults, since beginning services in Northern Ireland in 1991.

With service users exceeding ¼ million over the past 33 years, this is a significant achievement resulting from consistent service provision across all six counties of Northern Ireland since 1991.

In this audit period ACET delivered 919 Health Education & Training sessions across all six counties of Northern Ireland, in both urban and rural localities, a 19% increase on 2022-23.

In this audit period 8594 young people and adults across all six counties of Northern Ireland have accessed ACET's Health Education & Training Services.

In the Audit Period April 2023 - March 2024 ACET has not only maintained pre-existing funded training contracts but has also successfully applied for and secured £17,000 of new statutory funding from contract extensions to provide additional in-year services, due to high level of demand across Northern Ireland for these services.

In this Audit Period ACET more than doubled private sector funding income, securing grants worth approx. £8,000.

ACET's Health Education and Training Services have been delivered in response to consistent demand for our community-based services across Northern Ireland.

ACET has been proactive and has successfully attracted substantial statutory contract funding plus private sector funding in spite of the reduction in statutory funding available to all Voluntary Sector organisations resulting from cuts in government budgets.

This has enabled us to continue to provide our Health Education & Training Services in the community across all six counties of Northern Ireland, maintaining consistent service delivery Province Wide during times of uncertainty.

Income has remained secure during audit period

Funding from the Department of Health and the Public Health Agency for ACET's Health Education & Training Services in Northern Ireland remain our main sources of income in this audit period and up to end of March 2024.

ACET also again successfully secured private sector funding for our services here in Northern Ireland to assist with operating costs, and will continue to explore other funding options from grant making trusts in the year ahead.

ACET is an Approved Centre with the Open College, which means that we can offer a wide range of Accredited Training Courses and Personal Development Programmes from Entry Level up to Level 3.

ACET has written and produced accredited Training Courses and Personal Development Programmes on Sexual Health, Drugs & Alcohol, Parent/Teen Communication Skills and Mental Health, and qualified to provide PHA Mental Health First Aid Training Course.

ACET's Team of Health Educators and Trainers have been able to successfully respond to diversity in demand in developing and delivering such a wide range of services.

ACET offers quality Health Education and Training Services designed to assist:

(a) In the prevention of the spread of HIV and other sexually transmitted infections and blood borne diseases, and assist in the reduction of unplanned & teenage pregnancy rates.

(b) Promote an integrated approach including personal development & healthy choices in relation to RSE, Sexual Health, Drug/Alcohol use and Mental Health.

(c) Promote understanding of effective care for individuals and families affected by HIV/AIDS, Sexual Health issues, Drug & Alcohol Dependency and Mental Health issues.

(d) Develop Parenting Skills on how to effectively communicate with young people on Sexual Health, Drug & Alcohol Use, Mental Health and other related health issues.

ACET Health Education and Training Services are targeted to meet the needs of:

(a) Young People, particularly young people in recognised disadvantaged areas with higher than average access to illegal drugs and a higher than average incidence of early sexual activity and teenage pregnancy and adverse mental health and emotional wellbeing.

(b) Vulnerable adults, particularly homeless adults with a higher than average risk of acquiring HIV, other STIs, unplanned pregnancy and Drug & Alcohol Misuse and adverse Mental Health and Emotional Wellbeing

(c) Parents, Community Workers & Caring Professionals working with young people and vulnerable adults on these issues.

(d) Open College Network Accredited Training Courses for staff from other Youth & Community organisations and the NHS to provide Relationship Sexuality Education and Parent/Teen Communications Skills Education in their own projects and communities.

HIV and STI infections continue to be a real health concern in Northern Ireland. Local rates for unplanned teenage pregnancy remain challenging, particularly among disadvantaged young people. Illegal drug use, binge and underage drinking continue to be real issues affecting health and wellbeing.

Growing evidence reflects a need to continue to address mental health issues and emotional wellbeing, with both young people and adults in Northern Ireland. Research evidence confirms a higher rate of young people and adults in Northern Ireland are affected by Mental Health issues than in other parts of the UK and Ireland.

In response to these needs:

ACET has provided a wide range of Health Education & Training Services across Northern Ireland, to address the above health issues in direct response to demand from the Public Health Agency, and local community groups.

ACET also provides support to an organization working with care-experienced children and homeless adults affected by HIV in South Africa.

ACET's Programmes for Young People

- ACET secured a 2-year Public Health Agency Tendered Contract for provision of Relationship & Sexuality Education Programmes for young people across Northern Ireland, effective 1st April 2022 until 31st March 2024. The first 2 years of this contract has been successfully delivered and PHA have confirmed that this contract will be extended initially by 1 year until 31st March 2025. During 2023-24, due to the demand in the community and ACET's ability to deliver the service ahead of schedule, ACET received service pressures in-year funding to deliver additional RSE programmes.
- ACET secured a 2-year Department of Health/Community Foundation contract to deliver Mental Health and Emotional Wellbeing Programmes to disadvantaged and unemployed young people across Northern Ireland, from 1st April 2022 until 31st March 2024. This 2-year project was completed successfully and ended as scheduled on 31st March 2024. Again, due to the demand in the community, ACET successfully applied for an additional in-year uplift to enable us to deliver more programmes to these vulnerable young people.
- ACET secured funding from the PHA Making Life Better through Short Term Funding scheme through the CLEAR Project, enabling us to deliver additional Mental Health Programmes to disadvantaged young people.

ACET's Programmes for Homeless Hostel Staff

- PHA funded ACET to deliver on line Sexual Health Training Course for Hostel Staff across Northern Ireland.

ACET's Programmes for Parents

- ACET has secured PHA funding again in this audit period to deliver Parenting Skills Programmes based in community organisations to assist parents and carers to communicate effectively with their teenagers.

ACET's Training Courses for Caring Professionals & Community Workers

- ACET has been active in providing Accredited Training Courses to other Community Workers, NHS staff and Caring Professionals, to enable them to become qualified providers of Health Education. All ACET Training Courses have been accredited by the Open College at Level 2 and Level 3
- The aim of ACET's Training Courses is to increase the number of qualified people providing good quality health education to help address local needs and play a strategic role in meeting the local demand for quality health education in the community, and thereby preventing many otherwise serious and life threatening infections and health consequences.
- Public Health Agency funding remained in place for this audit period and is continuing in 2024 - 2025, for delivery of ACET's Open College Accredited Training Courses for caring professionals and community workers.
- ACET has on-going contracts with the PHA to provide the following Accredited Training Courses for Community Workers, NHS staff and Caring Professionals which have been accredited by the Open College at Certificate Level 2 & Level 3:
    - Relationships and Sexuality Education (RSE) Facilitator's Course
    - HIV/STIs/Contraception Training Course
    - Parent/Teen Communication Skills Facilitator's Training Course
    - Parent/Teen Communication Skills Training Courses

ACET's Overseas Partnership to Support Young People and Adults affected by HIV

- ACET (Northern Ireland) continued to support an organisation working with care-experienced children and homeless adults affected by HIV in South Africa. Services were funded by Private Sector donations.

Developments during Audit Period *(continued)*

Summary

This was a successful year for ACET both in terms of income and volume of sessions delivered. ACET delivered a total of 919 sessions in 2023-24, a 19% increase on 2022-23. ACET continued to successfully deliver contracts with PHA and Department of Health/Community Foundation which enabled us to maintain and expand our work with disadvantaged and vulnerable young people across Northern Ireland, focussing on the areas of Relationships and Sexuality Education (RSE) and Mental Health.

ACET's OCN accredited Training Courses continue to be regularly oversubscribed. ACET was successful in securing in-year service pressures funding from the PHA to deliver additional courses to help address the demand in the community. These training courses are delivered online, increasing accessibility, particularly for those in rural areas.

ACET remained the leading independent source of community based accredited Health Education and Training on the combined issues of Sexual Health and Parent/Child Communication Skills in Northern Ireland.

ACET provided support to an organization working with care-experienced children and homeless adults affected by HIV in South Africa

We worked hard to maintain an increased level of local funding to enable us to build on these successes and further develop our services in the year ahead.

We would like to acknowledge the commitment of the ACET Trustees, Core Staff and Education & Training Team to provide such quality services and to continue to develop new services.

ACET has maintained its commitment to promote Health and Wellbeing for disadvantaged young people and adults most at risk in our community

In the year ahead we will be reviewing our income and expenditure budgets as usual and making any adjustments necessary in response to the outcome of new statutory contract applications. We will also be exploring new funding options from major grant making trusts to assist us with possible future developments in service delivery of Health Education & Training Services.

We have now been providing services continuously in Northern Ireland for more than 33 years and are excited to be still evolving with each passing year, in response to local demand for our services.

We are very happy to have been able to maintain delivery of our Health Education & Training Services during the past year and look forward to continuing to do so in 2024-2025.

We are confident that ACET will continue to make a positive contribution to the field of Health Education & Training in Northern Ireland, and overseas, for many years to come.

Jonny Mitchell
Director
ACET (Northern Ireland) Limited
Date: 24 June 2024

Trustees' responsibilities statement

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 24 June 2024 and signed on behalf of the board of trustees by:

G Crothers
Trustee

AIDS CARE EDUCATION AND TRAINING (NORTHERN IRELAND) LTD

Northern Ireland - Charity number 101634

Annual return

AIDS Care Education and Training (Northern Ireland) Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of AIDS Care Education and Training (Northern Ireland) Limited

Year ended 31 March 2024

Opinion

We have audited the financial statements of AIDS Care Education and Training (Northern Ireland) Limited (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity'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;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 the provisions available for small entities, in the circumstances set out below, 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.

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

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

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or

to avoid a material penalty.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity'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 charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Paul Dolan FCA (Senior Statutory Auditor)

For and on behalf of
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

24 June 2024

AIDS CARE EDUCATION AND TRAINING (NORTHERN IRELAND) LTD

Northern Ireland - Charity number 101634

Accounts

AIDS Care Education and Training (Northern Ireland) Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

	Note	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments					
Donations and legacies	5	1,840	–	1,840	3,328
Charitable activities	6	226,048	47,000	273,048	223,538
Other trading activities	7	3,180	–	3,180	3,848
Investment income	8	172	–	172	–
Other income	9	33	–	33	155
Total income		231,273	47,000	278,273	230,869
Expenditure					
Expenditure on charitable activities	10	196,162	45,989	242,151	219,244
Total expenditure		196,162	45,989	242,151	219,244
Net income and net movement in funds		35,111	1,011	36,122	11,625
Reconciliation of funds					
Total funds brought forward		115,590	–	115,590	103,965
Total funds carried forward		150,701	1,011	151,712	115,590

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

The notes on pages 26 to 36 form part of these financial statements.

AIDS Care Education and Training (Northern Ireland) Limited

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	**15**	387	703
Current assets			
Debtors	**16**	346	6,128
Cash at bank and in hand		154,690	159,005
		155,036	165,133
Creditors: amounts falling due within one year	**17**	3,711	3,246
Net current assets		151,325	161,887
Total assets less current liabilities		151,712	162,590
Creditors: amounts falling due after more than one year	**18**	–	47,000
Net assets		151,712	115,590
Funds of the charity			
Restricted funds		1,011	–
Unrestricted funds		150,701	115,590
Total charity funds	**22**	151,712	115,590

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

These financial statements were approved by the board of trustees and authorised for issue on 26 June 2023, and are signed on behalf of the board by:

S F Semple

S Semple MBE
Trustee

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 58a High Street, Holywood, BT18 9AE, Northern Ireland.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

AIDS Care Education and Training (Northern Ireland) Limited meets the definition of a public benefit entity under FRS 102.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

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

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

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

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

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

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

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

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. **Accounting policies** *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Fixtures and fittings	-	20% straight line
Motor vehicles	-	20% straight line
Equipment	-	20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

3. Accounting policies *(continued)*

Defined contribution plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Each of the members of the company has guaranteed to contribute to the assets of the company in the event of the same being would up to the extent of £1.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Donations				
Donations	1,840	1,840	3,328	3,328

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Department of Health	41,295	–	41,295
Department of Health Mental Health Fund/Community Foundation	–	47,000	47,000
PHA Regional Sexual Health Training Contract	92,793	–	92,793
PHA Regional RSE Contract	89,300	–	89,300
PHA Belfast Area	–	–	–
PHA Southeast Area	–	–	–
PHA Western Area	–	–	–
PHA Southern Area	–	–	–
Western HSCT	1,100	–	1,100
Other Training Revenue	1,560	–	1,560
	226,048	47,000	273,048

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Department of Health	41,295	–	41,295
Department of Health Mental Health Fund/Community Foundation	–	–	–
PHA Regional Sexual Health Training Contract	93,958	–	93,958
PHA Regional RSE Contract	70,155	–	70,155
PHA Belfast Area	3,650	–	3,650
PHA Southeast Area	3,650	–	3,650
PHA Western Area	3,650	–	3,650
PHA Southern Area	3,650	–	3,650
Western HSCT	–	–	–
Other Training Revenue	3,530	–	3,530
	223,538	–	223,538

7. Other trading activities

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Soutar Foundation	2,000	2,000	2,000	2,000
The Ardbarron Trust	1,000	1,000	1,000	1,000
Equipment rental	180	180	398	398
Deans Sit-Out Appeal	–	–	450	450
	3,180	3,180	3,848	3,848

8. Investment income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Bank Interest	172	172	–	–

9. Other income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Gain on disposal of tangible fixed assets held for charity's own use	–	–	120	120
Sundry	33	33	35	35
	33	33	155	155

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Health, Education & Training	101,283	45,989	147,272
Support costs	94,879	–	94,879
	196,162	45,989	242,151

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Health, Education & Training	126,854	–	126,854
Support costs	92,390	–	92,390
	219,244	–	219,244

11. Analysis of support costs

	Health, Education & Training £	**Total 2023 £**	Total 2022 £
Staff costs	83,306	83,306	82,928
General office	7,412	7,412	5,702
Governance costs	4,161	4,161	3,759
	94,879	94,879	92,389

12. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	316	408
Gains on disposal of tangible fixed assets	–	(120)
Fees payable for the audit of the financial statements	3,615	3,240

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	65,316	58,170
Social security costs	1,798	1,453
Employer contributions to pension plans	15,195	21,654
Other employee benefits	997	1,651
	83,306	82,928

13. Staff costs *(continued)*

The average head count of employees during the year was 2 (2022: 2).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £83,306 (2022:£85,604).

14. Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the Charity in the period (2022: Nil). No charity trustee received payment for professional or other services supplies to the charity (2022: Nil).

The charity trustees were reimbursed travel expenses during the period totalling £476 (2022: £260).

15. Tangible fixed assets

	Fixtures and fittings £	Equipment £	**Total £**
Cost			
At 1 April 2022 and 31 March 2023	8,080	14,276	22,356
Depreciation			
At 1 April 2022	8,080	13,573	21,653
Charge for the year	–	316	316
At 31 March 2023	8,080	13,889	21,969
Carrying amount			
At 31 March 2023	–	387	387
At 31 March 2022	–	703	703

16. Debtors

	2023 £	2022 £
Prepayments and accrued income	76	966
Other debtors	270	5,162
	346	6,128

17. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	3,711	3,246

18. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Accruals and deferred income	–	47,000

19. Deferred income

	2023	2022
	£	£
At 1 April 2022	47,000	–
Amount released to income	(47,000)	–
Amount deferred in year	–	47,000
At 31 March 2023	–	47,000

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £15,195 (2022: £21,654).

21. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023	2022
	£	£
Recognised in creditors:		
Deferred government grants due within one year	47,000	–

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	**At 31 March 2023 £**
General funds	115,590	231,273	(196,162)	150,701

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	103,965	230,869	(219,244)	115,590

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	**At 31 March 2023 £**
Department of Health Mental Health Fund/Community Foundation	–	47,000	(45,989)	1,011

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Department of Health Mental Health Fund/Community Foundation	–	–	–	–

23. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2023 £**
Tangible fixed assets	387	387
Current assets	155,036	155,036
Creditors less than 1 year	(3,711)	(3,711)
Net assets	151,712	151,712

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	703	703
Current assets	165,133	165,133
Creditors less than 1 year	(50,246)	(50,246)
Net assets	115,590	115,590

24. Contingencies

A contingent liability exists to repay grants and funds received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the Letters of Offer have been, or will be, complied with and no liability is expected.

25. Corporation taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

26. Related parties

During the period, amounts totalling £26,992 (2022: £30,043) were paid to members of key managements family for the delivery of ACET training sessions and expenses. These transactions were based on related market rates and conducted at arm's length. The transactions were approved by the Board of Trustees.

27. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

AIDS CARE EDUCATION AND TRAINING (NORTHERN IRELAND) LTD

Northern Ireland - Charity number 101634

Annual report

COMPANY REGISTRATION NUMBER: NI028825
CHARITY REGISTRATION NUMBER: NIC101634

AIDS Care Education and Training (Northern Ireland) Limited

Company Limited by Guarantee

Financial Statements

31 March 2023

Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

AIDS Care Education and Training (Northern Ireland) Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

	Page
Trustees' annual report (incorporating the director's report)	1
Independent auditor's report to the members	18
Statement of financial activities (including income and expenditure account)	24
Statement of financial position	25
Notes to the financial statements	26

Reference and administrative details

Registered charity name	AIDS Care Education and Training (Northern Ireland) Limited
Charity registration number	NIC101634
Company registration number	NI028825
Principal office and registered office	58a High Street Holywood BT18 9AE Northern Ireland
The trustees	
	G Crothers T Kerr S Semple MBE T Colman-Black C Sweeney (Appointed 5 December 2022)
Company secretary	Isabel Cabrey MIATI
Auditor	Finegan Gibson Ltd Chartered accountants & statutory auditor Causeway Tower 9 James Street South Belfast BT2 8DN
Bankers	AIB (NI) Limited 11-15 Donegall Square North Belfast BT1 5GB

Structure, governance and management

Governing Document

ACET (Northern Ireland) Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 30th September 1994. ACET is a registered charity with the Charity Commission for Northern Ireland, Number 101634. In 2006, ACET adopted the National Occupational Standards for Trustees and Management Committee Members of Voluntary Sector Organisations, to act as a guide in governance of the company. The company has a governing body which comprises two parts.

Board of Trustees

There is a Board of Trustees responsible for oversight of company policies, and procedures, each Trustee agrees to contribute up to £1 in the event of the charity winding up. The Trustees, elect a Chairman from among themselves at a meeting of the Board of Trustees, to act as Chair for a period of 12 months.

Members of the Company

In addition to the Trustees, there is also another body, the voting Members of the Company, the equivalent of shareholders in a private company, to whom the Trustees are accountable. This body appoints the Trustees, approves the Audited Accounts and appoints the Bank, Auditors and Solicitors to be used by the company, on an annual basis at the Annual General Meeting. The members of the Company also agree to contribute up to £1 in event of the company winding up.

Appointment of Trustees

The recruitment procedures for new Trustees are laid out in ACET's Memorandum and Articles of Association. New Trustees are recruited on the relevance of their professional skills, and their potential to be able to make a helpful contribution to the governance of ACET. As part of the recruitment process they are made aware of a Trustees' legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the Strategic Plan and recent financial performance of the charity.

Role of the Members of the Company in appointment of Trustees

The Members of the Company vote at the Annual General Meeting on whether or not to appoint the candidate as a Trustee. The appointment is valid only after a majority vote in favour from the Members of the Company. All serving Trustees are required to stand for re-election each year, by the Members of the Company, at the Annual General Meeting. All Trustees are required to have a majority vote in favour from the Members of the Company, to continue as serving Trustees. Trustees cannot be appointed, or continue in office, without the majority vote in favour from the Members of the Company.

Structure, governance and management *(continued)*

Appointment of Members of the Company.
The recruitment procedures for new Members of the Company are laid out in ACET's Memorandum and Articles of Association.

Trustee induction and training
New Trustees undergo an orientation process. During the induction they meet key employees and other trustees, and again they are made aware of a Trustees' legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events to assist in the undertaking of their role. ACET covers the cost of approved external training for all Trustees.

Organisation
The Board of Trustees, which must have a minimum of 3 members, administers the charity, assisted by the Members of the Company, with a minimum of 5 members. The Board meets quarterly, or more frequently as required. The Board has the flexibility to meet either in person at the ACET office or online.

A Director is appointed by the Trustees to manage the day to day operations of the charity. To facilitate effective operations, the Director has delegated authority, within terms of delegation approved by the Trustees, for operational matters including contracting for services, fundraising, finance, employment, strategic planning, service development and delivery, evaluation and maintenance of quality standards.

Related parties
ACET (Northern Ireland) Limited participates in a range of Health Education Fora in Northern Ireland, from both the statutory and voluntary sectors, on issues relating to Sexual Health, RSE, Mental Health, Drugs & Alcohol and Parent/Child Communication.

Risk management
The trustees have a risk management strategy which comprises:

- an annual review of the risks the charity may face;
- the establishment of systems and procedures to mitigate those risks identified in the plan; and
- the implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.
- A key element in the management of financial risk is the setting of a reserves policy and its regular review by the Trustees.
- Attention has been focused on risks relating to Protection of Children and Vulnerable Adults, and Health and Safety in the workplace.

Objectives and activities

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

ACET's mission statement

Our mission is to promote health in Northern Ireland by empowering people to take responsibility for their own health and to make informed choices in relation to HIV/AIDS, Sexual Health, RSE, Drugs & Alcohol, Parent/Teen Communication Skills and Mental Health, through the provision of community based Health Education, and Open College Network accredited Personal Development Programmes & Training Courses.

MAIN OBJECTIVES FOR THE AUDIT PERIOD

ACET continued to provide some of the most at risk groups in the community with Health Education & Training relevant to their needs.

The strategies employed to achieve the charity's objectives are to:

- Offer opportunities for Health Education and Personal Development Programmes to young people and adults across the six counties
- Provide OCN accredited Training Courses for Community Workers & Caring Professionals who provide services to at risk young people & adults in Northern Ireland and overseas
- Concentrate on involving young people, particularly disadvantaged young people, in the full range of services provided by ACET
- Celebrate the diversity of our society by providing services to all sections of the community
- Present a broad range of Health Education & Training services designed in response to the expressed needs of disadvantaged young people and adults and in line with the goals of Department of Health and Public Health Agency Strategic Plans for Northern Ireland.
- ACET aims to promote the development of young people and adults to make healthy choices. This includes aiming to reduce the spread of HIV&STIs, reduce Teenage and Unplanned Pregnancy and effects of the misuse of Drugs & Alcohol and aims to promote Parent/Teen Communication Skills and positive Mental Health.

The major focus of our activities will be to address the above mentioned local needs in Northern Ireland, but has also included support for similar projects overseas in developing countries.

Objectives and activities *(continued)*

ACTIVITIES in AUDIT PERIOD

- ACET Health Education & Training Services are accessible across all six counties of Northern Ireland, in both urban and rural communities, and by all sections of the community.
- ACET is an Approved Centre with the Open College Network and offers a wide range of accredited Health Education & Training ranging from Entry Level to Level 3.
- ACET service users include Youth and Adult Community Groups, Job Skills Projects, Colleges of Further Education, Community Groups, Homeless Hostels, Industry, Parent Support Groups, Schools, Community Workers, Nurses, and Social Workers
- Services are targeted mostly in disadvantaged areas and with people deemed most at risk, i.e. young people and vulnerable adults, but also includes provision of accredited Training Courses and Training Resources to other Community Health Educators.
- More than **260,000 people** across the six counties of Northern Ireland have accessed ACET's Health Education & Training Services since 1991.
- ACET has been Core Funded by the Department of Health (NI) since 1992 to provide our province-wide Health Education & Training services.
- ACET's Health Education & Training Services are commissioned by the Public Health Agency and local Health Trusts in the form of funded service agreements to provide services to young people and adults in community based projects and support facilities.
- ACET is also assisted with operating costs by a range of local Private Sector donations.
- ACET adapted to online delivery of services for both young people and adults during the COVID pandemic in line with government guidance at the time, ensuring that ACET's services continued to be accessible and could be delivered safely. ACET's OCN accredited training courses for health and caring professionals, community workers and volunteers continued to be delivered online in 2022-23. Feedback from our course participants suggests that this delivery method has increased accessibility for our learners, particularly those in rural areas or with caring responsibilities. This is reviewed on a regular basis with our service users and PHA funders. In line with service user feedback and best practice guidelines, all of ACET's programmes for young people are delivered in-person in community organisations throughout Northern Ireland.
- ACET also provides support to young people affected by HIV in South Africa.

ACHIEVEMENTS AND PERFORMANCE

ACET maintains detailed statistical records on sessions delivered in the community and numbers of participants for all of our Health Education & Training activities.

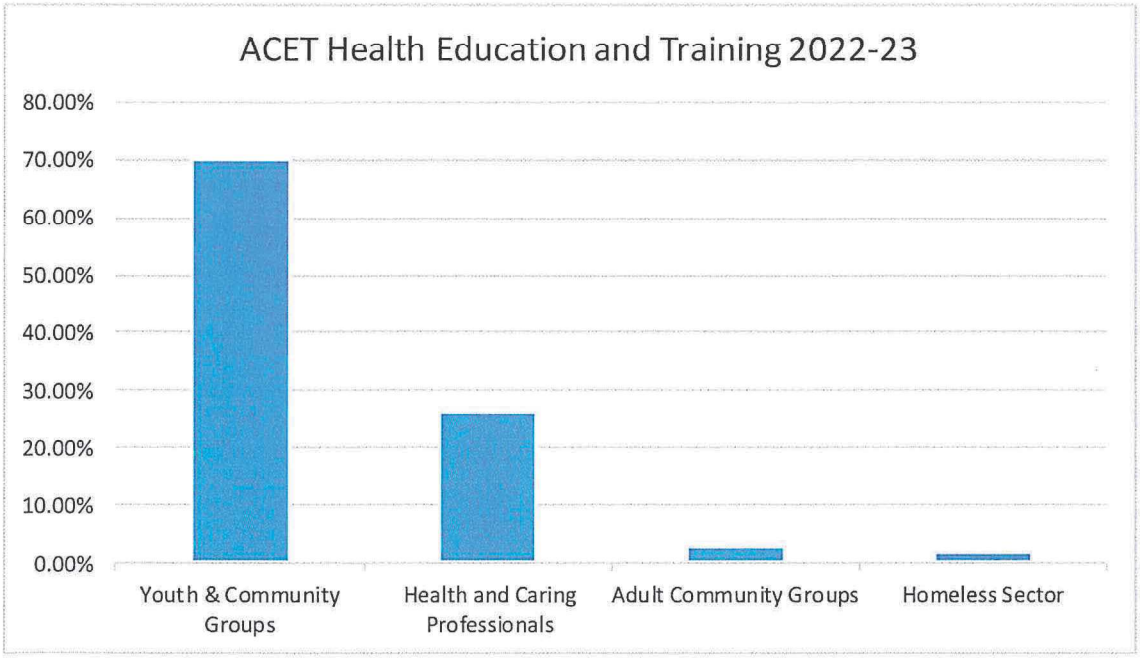
The following information provides details on achievements and performance of the numbers of sessions delivered and the range of people accessing ACET's Health Education & Training Services in this Audit period 1st April 2022 – 31st March 2023.

AIDS CARE EDUCATION AND TRAINING (NORTHERN IRELAND) LIMITED
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2023

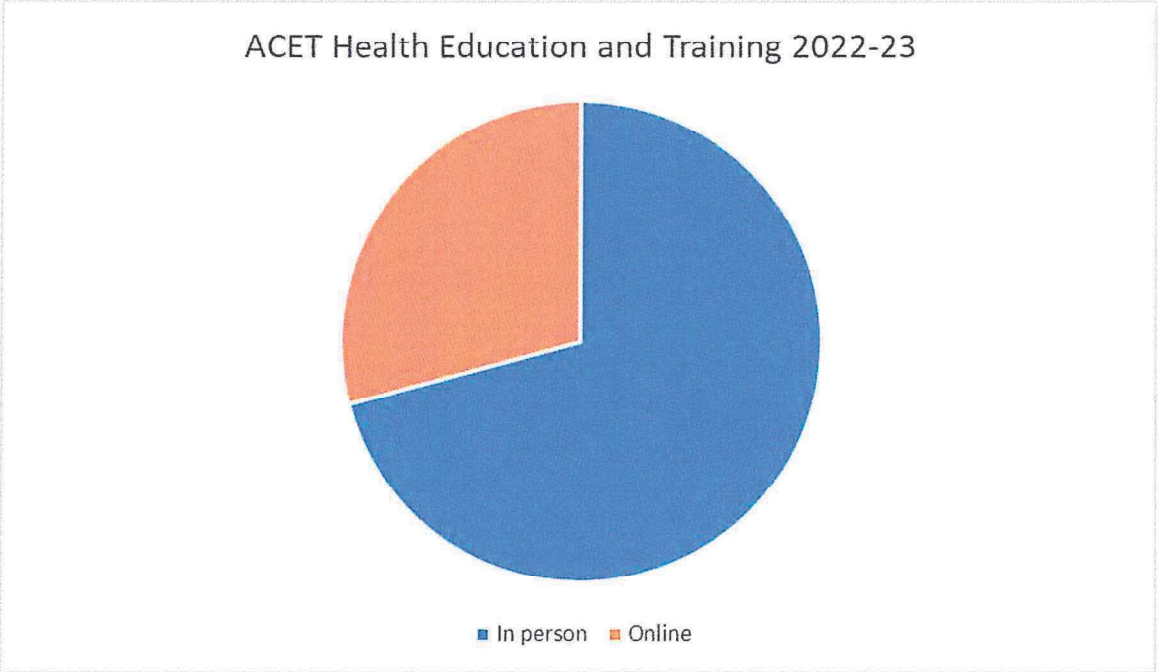
ACET (Northern Ireland)
HEALTH EDUCATION & TRAINING SERVICES
1st April 2022 – 31st March 2023

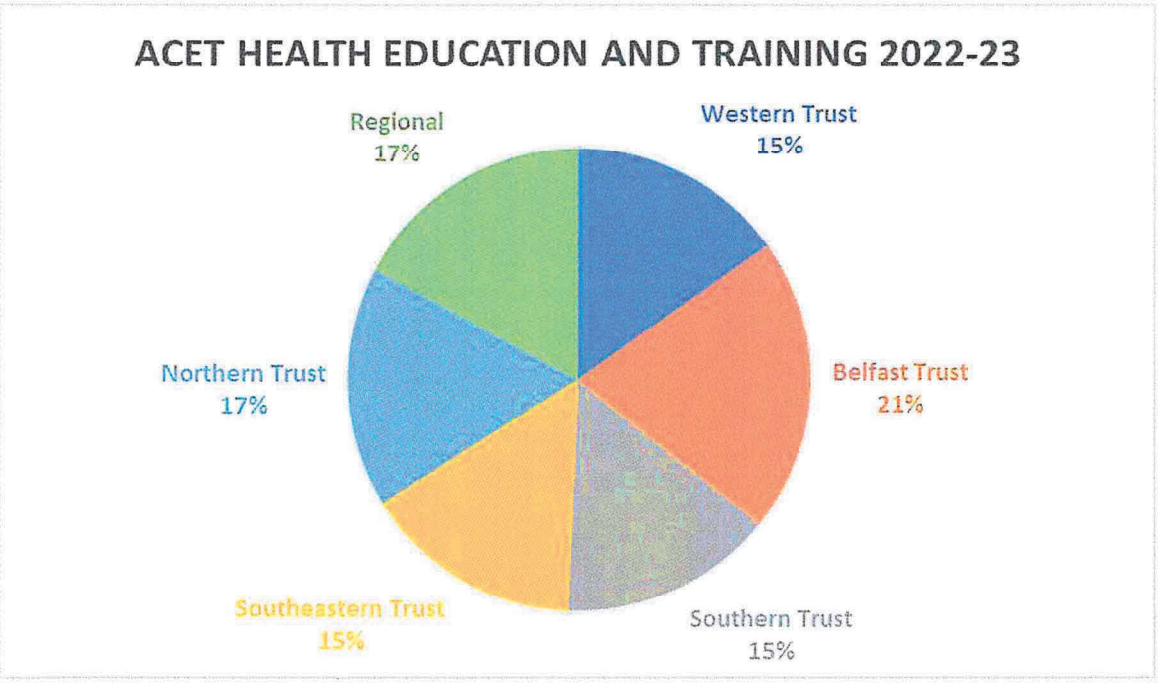
SERVICE USERS	SESSIONS	ATTENDANCE
Youth Community Groups/Further Education Colleges	532	5081
Health & Caring Professionals	207	1564
Adult Community Groups	20	128
Homeless Hostels	15	124
TOTALS	**774**	**6897**

TRAINING SESSIONS SHOWN IN PERCENTAGES



TRAINING SESSIONS SHOWN IN PERCENTAGES





Financial review

ACET has been able to secure significant levels of Statutory Funding in this audit period to enable us to maintain our Services across all six counties of Northern Ireland. This is due to ACET's proactive approach, the strategic nature of our work with disadvantaged young people and adults, and our consistent ability to deliver services efficiently and within agreed timeframes and targets.

This audit period has been good in terms of income secured for provision of ACET's Health Education & Training Services across Northern Ireland. We have maintained our operating costs in line with available statutory funding and have been able to maintain substantial financial reserves equivalent to more than 3 months operating costs.

In addition to existing contracted services with the Public Health Agency, we have also secured new Public Health Agency Funding extensions to existing contracts for provision of additional in-year services. In this Audit Period Income was £278,273 and Expenditure £242,151. We have maintained Reserves of £151,712.

The principal funding sources were from the statutory sector, namely the Department of Health which has Core Funded ACET since 1992, and from Service Agreements for Health Education & Training with the Public Health Agency.

ACET secured Core Funding from the Department of Health in this audit year worth almost £42,000.

ACET had a pre-existing contract with the Public Health Agency for ACET's Open College accredited Training Courses worth almost £75,000.

In 2021-22 ACET had secured two new contracts for 2022-23 with PHA and Department of Health/Community Foundation:

- ACET's RSE Programmes worth almost £90,000
- ACET's Mental Health and Emotional Wellbeing Programmes worth £47,000

In addition to pre-existing contracts ACET successfully secured new Public Health Agency and Private Sector funding in this audit period for provision of additional services:

- ACET's Open College Accredited Training Courses on Sexual Health, additional Training Courses worth a total of £18,000
- ACET's secured more than £2,500 private sector funding for delivery of Training.

In addition, ACET continued to be proactive in fundraising from other non-statutory sources in 2022-23. We made applications to Trusts and Private Sector Companies and secured additional income to support our Health Education Services and to off-set the reductions in available Statutory Funding.

ACET also continued our Fundraising appeals to local private sector companies and interested individuals to support young people in Africa affected by HIV.

Financial review *(continued)*

PROJECTION FOR 2023 - 2024

ACET remains in a healthy position as we move into 2023 - 2024. ACET has been proactive and has secured continuing statutory contract funding for 2023-2024 to provide Health Education and accredited Training Services across Northern Ireland. This includes current PHA funding contract for OCN-accredited training courses, and two contracts which were new for 2022-23: Relationships and Sexuality Education (RSE) funded by the PHA, and Mental Health Programmes funded by the Department of Health/Community Foundation. Both new contracts run from 1st April 2022- 31st March 2024, providing significant confirmed income for 2023-24. The PHA have confirmed extension of the RSE contract by an additional 12 months until 31st March 2025.

This is most encouraging in view of the economic situation and restrictions on government funding. In addition, ACET will continue proactive fundraising from other statutory sources in 2023-2024, to negotiate contract extensions and respond to any new opportunities.

We will be making a range of new funding applications to Grant Making Trusts and Private Sector Companies to generate new income streams to support our expanding services and to off-set the reductions in available Statutory Funding.

ACET will also continuing our fundraising appeals to local private sector companies and interested individuals to support our service provision during 2023- 2024.

Investment powers and policy
Under the Memorandum and Articles of Association, the charity has the power to invest in any way the Trustees wish.

The Trustees also aim to work towards keeping available funds in an interest bearing deposit account, and seek to achieve a rate of deposit interest which matches or exceeds inflation as measured by the retail prices index.

Reserves policy
The Trustees continue working towards increasing reserves, which is a requirement for charitable organisations, as well as sound business practise. Reserves are needed to bridge any gaps between spending on provision of Health Education & Training and receipt of agreed payments from our funders. Reserves will also be held in readiness to cover operational costs which may result from repair/replacement of company equipment, or other needs. The Trustees consider the ideal level of reserves to be equivalent to 3 months operating costs, i.e. approx. £67,000 for 2023-2024 made up from cash reserve funds in addition to funds confirmed in advance from Health Education & Training contracts and service agreements.

Plans for future periods

Having again ended the audit year with substantial reserves, we will continue to build on this success. We will be reviewing our income and expenditure budgets on an ongoing basis as usual and respond accordingly to developments.

Trustees' responsibilities statement

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

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

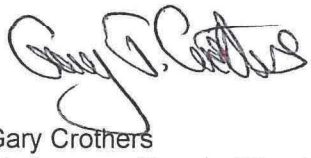
- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 26th June 2023 and signed on behalf of the board of trustees by:



Gary Crothers
Chairperson Board of Trustees

AIDS Care Education and Training (Northern Ireland) Limited

Company Limited by Guarantee

Director's Annual Report

Year ended 31 March 2023

ACET has delivered more than **16,500 Health Education & Training Sessions** to more than **260,000 young people and adults**, since beginning services in Northern Ireland in 1991.

With service users exceeding ¼ million over the past 32 years, this is a significant achievement resulting from consistent service provision across all six counties of Northern Ireland since 1991.

In this audit period ACET delivered **774 Health Education & Training sessions across all six counties of Northern Ireland**, in both urban and rural localities, **a 33% increase on 2021-22**.

In this audit period 6897 young people and adults across all six counties of Northern Ireland have accessed ACET's Health Education & Training Services.

In the Audit Period April 2022 – March 2023 ACET has not only maintained pre-existing funded contracts but has also successfully **applied for and secured £18,000** of new statutory funding from PHA contract extensions to provide additional in-year services, due to high level of demand across Northern Ireland for these services.

In this Audit Period we also secured new **private sector contract funding and donations worth approx. £7,000**.

ACET's Health Education and Training Services have been delivered in response to consistent demand for our community-based services across Northern Ireland.

ACET has been proactive and has successfully attracted substantial statutory contract funding plus private sector funding in spite of the reduction in statutory funding available to all Voluntary Sector organisations resulting from cuts in government budgets,.

This has enabled us to continue to provide our Health Education & Training Services in the community across all six counties of Northern Ireland, maintaining consistent service delivery Province Wide during times of uncertainty.

Income has remained secure during audit period.

Funding from the **Department of Health and the Public Health Agency** for ACET's Health Education & Training Services in Northern Ireland remain our **main sources of income** in this audit period and up to end of March 2023.

ACET also again successfully secured **private sector funding** for our services here in Northern Ireland to assist with operating costs, and will continue to explore other funding options from grant making trusts in the year ahead.

ACET is an Approved Centre with the Open College, which means that we can offer a wide range of Accredited Training Courses and Personal Development Programmes from Entry Level up to Level 3.

ACET has written and produced accredited Training Courses and Personal Development Programmes on Sexual Health, Drugs & Alcohol, Parent/Teen Communication Skills and Mental Health, and qualified to provide PHA Mental Health First Aid Training Course.

ACET's Team of Health Educators and Trainers have been able to successfully respond to diversity in demand in developing and delivering such a wide range of services.

ACET offers quality Health Education and Training Services designed to assist:

(a) In the prevention of the spread of HIV and other sexually transmitted infections and blood borne diseases, and assist in the reduction of unplanned & teenage pregnancy rates.

(b) Promote an integrated approach including personal development, healthy thinking & healthy choices in relation to RSE, Sexual Health, Drug/Alcohol use and Mental Health.

(c) Promote understanding of effective care for individuals and families affected by HIV/AIDS, Sexual Health issues, Drug & Alcohol Dependency and Mental Health issues.

(d) Develop Parenting Skills on how to effectively communicate with young people on Sexual Health, Drug & Alcohol Use, Mental Health and other related health issues.

ACET Health Education and Training Services are targeted to meet the needs of:

(a) Young People, particularly young people in recognised disadvantaged areas with higher than average access to illegal drugs and a higher than average incidence of early sexual activity and teenage pregnancy and adverse mental health and emotional wellbeing.

(b) Vulnerable adults, particularly homeless adults with a higher than average risk of acquiring HIV, other STIs, unplanned pregnancy and Drug & Alcohol Misuse and adverse Mental Health and Emotional Wellbeing

(c) Parents, Community Workers & Caring Professionals working with young people and vulnerable adults on these issues.

(d) Open College Network Accredited Training Courses for staff from other Youth & Community organisations and the NHS to provide Relationship Sexuality Education and Parent/Teen Communications Skills Education in their own projects and communities.

Developments during Audit Period

HIV and STI infections continue to be a real health concern in Northern Ireland. Local rates for unplanned teenage pregnancy remain challenging, particularly among disadvantaged young people. Illegal drug use, binge and underage drinking continue to be real issues affecting health and wellbeing.

Growing evidence reflects a need to continue to address mental health issues and emotional wellbeing, with both young people and adults in Northern Ireland. Research evidence confirms a higher rate of young people and adults in Northern Ireland are affected by Mental Health issues than in other parts of the UK and Ireland.

In response to these needs:

ACET has provided a wide range of Health Education & Training Services across Northern Ireland, to address the above health issues in direct response to demand from the Public Health Agency, and local community groups.

ACET has also assisted services to young people and families affected by HIV/AIDS overseas.

ACET's Programmes for Young People

- ACET secured a **2-year Public Health Agency Tendered Contract** for provision of **Relationship & Sexuality Education Programmes** for young people across Northern Ireland, effective 1st April 2022 until 31st March 2024. The first year of this contract has been successfully delivered and PHA have confirmed that this contract will be extended initially by 1 year until 31st March 2025.
- ACET secured a 2-year Department of Health/Community Foundation contract to deliver Mental Health and Emotional Wellbeing Programmes to disadvantaged and unemployed young people across Northern Ireland, from 1st April 2022 until 31st March 2024. The first year of this contract has been delivered successfully.

ACET's Programmes for Homeless Hostel Staff

- PHA funded ACET to deliver on line Sexual Health Training Course for Hostel Staff across Northern Ireland.

ACET's Programmes for Parents

- ACET has secured PHA funding again in this audit period to deliver Parenting Skills Programmes based in community organisations to assist parents and carers to communicate effectively with their teenagers.

Developments during Audit Period *(continued)*

ACET's Training Courses for Caring Professionals & Community Workers

- ACET has been active in providing **Accredited Training Courses** to other Community Workers, NHS staff and Caring Professionals, to enable them to become qualified providers of Health Education. All ACET Training Courses have been accredited by the Open College at Level 2 and Level 3

- **The aim of ACET's Training Courses** is to increase the number of qualified people providing good quality health education to help address local needs and play a strategic role in meeting the local demand for quality health education in the community, and thereby preventing many otherwise serious and life threatening infections and health consequences.

- Public Health Agency funding remained in place for this audit period and is continuing in 2023 –24, for delivery of ACET's Open College Accredited Training Courses for caring professionals and community workers.

- ACET has on-going contracts with the PHA to provide the following Accredited Training Courses for Community Workers, NHS staff and Caring Professionals which have been accredited by the Open College at Certificate Level 2 & Level 3:

    - **Sexual Health Education Facilitators Training Course**

    - **HIV/STIs/Contraception Training Course**

    - **Parent/Teen Communication Skills Facilitator's Training Course**

    - **Parent/Teen Communication Skills Training Courses**

- ACET was commissioned by the Western Trust to provide a bespoke training course for health and caring professionals including health visitors and school nurses.

ACET's Overseas Partnership to Support Young People living with HIV

- ACET (Northern Ireland) continued to support an organisation working with children in an HIV/AIDS related project in South Africa. Services were funded by Private Sector donations.

Developments during Audit Period *(continued)*

Summary

This was a successful year for ACET both in terms of income and volume of sessions delivered. ACET delivered a total of 774 sessions in 2022-23, a 33% increase on 2021-22. ACET secured new funding contracts with PHA and Department of Health/Community Foundation which enabled us to significantly expand our work with disadvantaged and vulnerable young people across Northern Ireland, focussing on the areas of Relationships and Sexuality Education (RSE) and Mental Health.

ACET's OCN accredited Training Courses continue to be regularly oversubscribed. ACET was successful in securing in-year service pressures funding from the PHA to deliver additional courses to help address the demand in the community. These training courses are delivered online, increasing accessibility, particularly for those in rural areas.

ACET remained the leading independent source of community based accredited Health Education and Training on the combined issues of **Sexual Health and Parent/Child Communication Skills** in Northern Ireland.

ACET assisted **children in South Africa** who have lost their parents to **HIV/AIDS**

We worked hard to maintain an increased level of local funding to enable us to build on these successes and further develop our services in the year ahead.

We would like to acknowledge the commitment of the ACET Trustees, Core Staff and Education & Training Team to provide such quality services and to continue to develop new services.

ACET has maintained our commitment to promote Health and Wellbeing for disadvantaged young people and adults most at risk in our community

In the year ahead we will be reviewing our income and expenditure budgets as usual and making any adjustments necessary in response to the outcome of new statutory contract applications.

The two new funding contracts for RSE and Mental Health Programmes for young people which commenced on 1st April 2022 will provide significant confirmed funding from 1st April 2023-31st March 2024, in what is a challenging financial climate for the voluntary sector in Northern Ireland.

We will also be exploring new funding options from major grant making trusts to assist us with possible future developments in service delivery of Health Education & Training Services.

Developments during Audit Period *(continued)*

We have now been providing services continuously in Northern Ireland for more than 32 years and are excited to be still evolving with each passing year, in response to local demand for our services.

We are very happy to have been able to maintain delivery of our Health Education & Training Services during the past year and look forward to continuing to do so in 2023-24.

We are confident that ACET will continue to make a positive contribution to the field of Health Education & Training in Northern Ireland, and overseas, for many years to come.

Jonny Mitchell
Director
ACET (Northern Ireland) Limited
Date: 26th June 2023

AIDS CARE EDUCATION AND TRAINING (NORTHERN IRELAND) LTD

Northern Ireland - Charity number 101634

Annual return

AIDS Care Education and Training (Northern Ireland) Limited

Company Limited by Guarantee

Independent Auditor's Report to the Members of AIDS Care Education and Training (Northern Ireland) Limited

Year ended 31 March 2023

Opinion

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

In our opinion the financial statements:

- give a true and fair view of the state of the charity'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;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 the provisions available for small entities, in the circumstances set out below, 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.

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

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

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to

avoid a material penalty.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity'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 charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Paul Dolan FCA (Senior Statutory Auditor)

For and on behalf of
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

26 June 2023