

# Have Your Tomorrow's (HURT)

Northern Ireland · Charity number 101727

## Details

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**Status** Received

**Registered** 2015-09-08

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

## Contact

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**Address** 3 Bayview Terrace  
Derry  
Derry City  
Bt48 7ee  
BT48 7EE

**Phone** 02871369696

**Email** [info@hurtni.org](mailto:info@hurtni.org)

**Website** [www.hurtni.org](http://www.hurtni.org)

## Activities

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**Purposes:** The Association is established for the relief of sickness and the protection and preservation of health of people who are suffering from the effects of drug dependency for their families and friends and carers (here in after called the beneficiaries) in Derry City and its environs Co Londonderry (here in after called the "area of benefit") by the provision of counselling and supportive help to those people who are in need there of who would not otherwise be able to access such services through lack of means and by the training of individuals or groups in the provision of such counselling and support and in particular: a To advance education about drug and alcohol dependency from the point of view of the victim as well as their families and carers. b To foster an atmosphere of mutual support among people experiencing the effects of drug and alcohol dependency and their families, friends or carers in the area of benefit and to encourage them to provide mutual support and encouragement to c To raise awareness for the benefit of the public in the area of benefit about the effects of drug and alcohol dependency and associated illness and methods of prevention or management of such illnesses.

**What the charity does:** The advancement of education, The advancement of health or the saving of lives

**How the charity works:** Counselling/support, Education/training, Volunteer development, Youth development

**Who the charity helps:** Addictions (drug/solvent/alcohol abuse), Adult training, Ex-offenders and prisoners, Men, Mental health, Older people, Parents, Travellers, Unemployed/low income, Victim support, Voluntary and community sector, Volunteers, Women, Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£678,464	£587,762	£-17,575	10

## Trustees

Name	Role	Appointed
Caroline Smith-Kenyon		
Irene Hewitt		
Johnny Hegarty		
Lynette Mc Kinney		
Miss Kirstein Arbuckle		
Mr Peter Barber		
Mrs Deborah Lowry		
Mrs Sarah Quinn		
Wendy Mc Dermott		

**Have Your Tomorrow's (HURT)**

Northern Ireland - Charity number 101727

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# Accounts

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**Company registration number  
NI068942**

**Charity registration number  
NIC101727**

**Charity tax reference  
XR 62608**

## **Have Your Tomorrow's (HURT)**

### **Report and Accounts**

**Year Ended**

**30 April 2025**

**SJK**

**Chartered Accountants & Registered Auditors  
8 Bridge Road, Moira, Craigavon, BT67 0PF**

**Have Your Tomorrow's (HURT)  
Report and accounts  
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## **Have Your Tomorrow's (HURT) Company Information**

### **Company registration number**

NI068942

### **Charity tax reference**

XR62608

### **Charity Commission for Northern Ireland reference**

NIC101727

### **The board of directors**

Johnathan Hegarty (Chair)

Irene Hewitt (Vice-chair)

Kirsten Arbuckle (Treasurer)

Ciaran McLaughlin (Treasurer - Left 13 Feb 2025)

Wendy McDermott

Lynette McKinney

Caroline Smyth-Kenyon

Peter Barber

Dr Deborah Lowry (Started 28 May 2025)

Sarah Quinn (Started 28 May 2025)

Rachel Gallagher (Left 8 July 2025)

Josephine Friel (Left 17 Mar 2025)

James Mc Menamin (Left 13 Feb 2025)

Stephanie Hill (Left 13 Feb 2025)

### **Secretary**

Lynette McKinney

### **Registered office**

3 Bayview Terrace

Derry

BT48 7EE

### **Accountants**

Satori Accounting

Chartered Accountants

11 Orchard Business Park

Pennyburn Industrial Estate

Derry

BT48 0LU

### **Auditors**

SJK Chartered Accountants

8 Bridge Road

Moira

Craigavon

Northern Ireland

BT67 0PF

### **Bankers**

Bank of Ireland

27 Culmore Road

Derry

BT48 8JB

## **Have Your Tomorrow's (HURT)**

**Registered number: NI068942**

### **Trustees' Annual Report**

The trustees have pleasure in presenting their report and the financial statements of the company for the year ended 30 April 2025.

#### **Objectives and activities**

The principal objectives and activities of the charity during the year continued to be the relief of sickness and preservation of health of people suffering from the effects of drug dependency. Support is offered for their families and friends and carers by the provision of counselling and supportive help to those people who are in need who would not otherwise be able to access such services through lack of means.

In addition, the charity offers training of individuals or groups in the provision of counselling and support to advance education about drug and alcohol dependency from the point of view of the service user as well as the families, friends and carers, to foster an atmosphere of mutual support among people experiencing the effects of drug and alcohol dependency and their families, friends or carers and to raise awareness for the benefit of the public about the effects of drug and alcohol dependency and associated illness and methods of prevention or management of such illness.

The charity is a charitable company limited by guarantee. It is governed by a memorandum and articles of association.

#### **Strategic Report**

##### **Achievements and performance**

1. Consolidation of Corporate partnerships to develop and expand our Social Enterprise income. We secured partnership arrangements with Derry Port and Harbour and a further year with Spec Savers. These arrangements involve staff training and access on to the HURT treatment plan when needed.
2. HURT has completely over hauled our social media platforms and developed separate new web sites for the Wellness centre and HURT main activities. This has resulted in the number of contacts and views doubling on all social media platforms.
3. We have been nominated for the third year as the charity partner with PIETA House for the Darkness into Light walk in May when over 800 participants walk at 4.00am to raise awareness of suicide and suicide prevention. Funding at this event is split between both charities and is the single biggest fund raiser for HURT.
4. HURT's charity shop (Quirky Corner) now in the second year continues to expand and generate income for HURT. We acquired a larger van to cope with the level of donations and sales and this has helped to raise income significantly.
5. After 22 years in Clarendon Street HURT relocated to Bayview Terrace and rebranded as a Wellness Centre. This move was essential in providing additional space counselling and treatment rooms to cope with the major influx of clients doubling over the year to over 600.

## Have Your Tomorrow's (HURT)

Registered number: NI068942

### Trustees' Annual Report

#### Analysis and risks for future income and sustainability

Following risks identified in last year's report HURT undertook a number of actions to minimize and mitigate risk ensuring the long-term viability of the charity. We have diversified our range of programmes to meet the demand of external fee paying groups. We have created a further source of income from room rental and in-house training now available at the Wellness Centre.

#### Benefits to the end users and wider society

The directors are satisfied that the performance of the company during the year, in terms of both financial and operational results, is in line with the charity's constitution and key objectives.

Activity	Viability and opportunity	Comment
Facilitation of accredited and non accredited programmes in the North West	Income Streams, Marketing, social media	HURT range of programmes has been extended to cater for corporate customers who have specific needs for their staff. We now offer on site staff training for Stress management, substance misuse in the workplace.
Develop a bespoke training menu for corporate partners in the North West and across the province	CSR is driving a greater demand to support their workforce	Is offered as part of corporate partnerships as a buy in for potential partners. Where programmes requested are outside the scope of our capability we bring in external facilitators.
Develop joint initiatives with the unions for workforce training	Unions have approached HURT to design training programmes	Great potential with this as many unions require training.
Develop online marketing to support the charity shop	Due to restricted storage in shop larger items such as furniture or suites cannot be accommodated	HURT have rented a storage container to facilitate storage of larger furniture items which have proven to have a much greater profit margin.
Consider joint applications for PEACE 5 programmes	Numerous potential tender opportunities	HURT have tendered for a PEACE programme jointly with another rural community group.

## **Have Your Tomorrow's (HURT)**

**Registered number: NI068942**

### **Trustees' Annual Report**

#### **Benefits to the end users and wider society**

The directors are satisfied that the performance of the company during the year, in terms of both financial and operational results, is in line with the charity's constitution and key objectives.

#### **Financial review (including reserves policy)**

The net income for the year was £90,702(30 April 2025 – net income £82,347). Total funds and reserves at the end of the financial year were £522,373 (2024 - £431,671).

The charity aims to have unrestricted reserves available to cover approximately the value of 6-month ongoing running costs. Based on the financial statements to 30 April 2025, this would equate to £293,881. The current level unrestricted reserves (including designated reserves) exceed this target. The trustees are confident that the charity will be able to continue to achieve this objective for the foreseeable future given the predicted funding streams.

#### **Plans for future periods**

There are no significant changes planned for the forthcoming financial year. The trustees will continue to govern the company in line with the constitution in order to achieve the objectives noted above.

#### **Structure, governance and management**

The charity is a charitable company limited by guarantee.

The charity is governed and managed by the board of directors. The directors who served the company throughout the year are shown on pages 1 and 2, together with details of the registered office and other professional advisors.

The board of directors carry out their governance role throughout the year by way of meetings every 6 weeks to review the performance of the company and to make decisions regarding the company's financial and operational matters. The directors govern the activities of the company in line with the objectives set out in the governing documents of the charity, namely the Memorandum and Articles of Association and the charity's constitution.

#### **Directors**

The directors who served the company during the period were as follows

- Johnathan Hegarty (Chair)
- Irene Hewitt (Vice-chair)
- Kirsten Arbuckle (Treasurer)
- Lynette McKinney (Secretary)
- Peter Barber
- Wendy McDermott
- Caroline Smyth-Kenyon
- Ciaran McLaughlin
- Stephanie Hill
- James McMenamin
- Josephine Friel
- Rachel Gallagher

## Have Your Tomorrow's (HURT)

Registered number: NI068942

### Trustees' Annual Report

#### Trustees' responsibilities

The trustees, who are also the directors of the company, are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the trustees are required to:

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

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

#### Disclosure of information to the auditors

We, the directors of the company who held office at the date of approval of these financial statements as set out above each confirm, so far as we are aware, that:

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

#### Auditor

SJK Chartered Accountants are deemed to be reappointed under section 487(2) of the Companies Act 2006.

#### Small company exemptions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as company directors.

On behalf of the Board



Lynette McKinney (Nov 20, 2025 15:22:33 GMT)

**Lynette McKinney**  
**Company Secretary**

**Approved by the board of directors on 19 November 2025**

## **Have Your Tomorrow's (HURT)**

### **Independent Auditor's Report to the Members of Have Your Tomorrow's (HURT)**

#### **Opinion**

We have audited the financial statements of Have Your Tomorrow's (HURT) (the 'charitable company') for the year ended 30 April 2025 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 April 2025, and of its incoming resources and application of resources, including its income and expenditure, for the year ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

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

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

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

#### **Other information**

The other information comprises the information included in the trustees' annual report<sup>2</sup>, 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. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard,

#### **Opinions on other matters prescribed by the Companies Act 2006**

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

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

## **Have Your Tomorrow's (HURT)**

### **Independent Auditor's Report to the Members of Have Your Tomorrow's (HURT)**

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

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' 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 directors**

As explained more fully in the trustees' responsibilities statement set out on page 5, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

#### **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.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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 charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- 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 charitable company'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 charitable company 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 (ie. gives a true and fair view).

**Have Your Tomorrow's (HURT)**  
**Independent Auditor's Report to the Members of Have Your Tomorrow's (HURT)**

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 charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

  
Stephen Kennedy (Nov 21, 2025 10:23:25 GMT)

**Mr Stephen Kennedy**  
**for and on behalf of**  
**SJK Chartered Accountants**  
**Chartered Accountants & Registered Auditors**

**8 Bridge Road**  
**Craigavon**  
**Northern Ireland**  
**BT67 0PF**

**19 November 2025**

**Have Your Tomorrow's (HURT)  
Statement of Financial Activities  
for the year ended 30 April 2025**

	Notes	Designated £	Unrestricted £	Restricted £	2025 £	2024 £
<b>Income and endowments from:</b>						
Charitable activities	3	124,686	6,980	386,985	<b>518,651</b>	376,158
Donations and legacies	4	-	39,159	-	<b>39,159</b>	12,372
Other trading income	5	-	120,654	-	<b>120,654</b>	117,626
<b>Total income</b>		<b>124,686</b>	<b>166,793</b>	<b>386,985</b>	<b>678,464</b>	506,156
<b>Expenditure on:</b>						
Charitable activities	6	98,489	117,693	325,097	<b>541,279</b>	380,179
Governance costs	7	-	7,940	-	<b>7,940</b>	8,220
Raising funds	8	-	-	38,543	<b>38,543</b>	35,410
<b>Total expenditure</b>		<b>98,489</b>	<b>125,633</b>	<b>363,640</b>	<b>587,762</b>	423,809
<b>Net income</b>		<b>26,197</b>	<b>41,160</b>	<b>23,345</b>	<b>90,702</b>	82,347
<b>Transfers between funds</b>		-	-	-	-	-
<b>Net movement in funds</b>		<b>26,197</b>	<b>41,160</b>	<b>23,345</b>	<b>90,702</b>	82,347
<b>Reconciliation of funds:</b>						
Total funds brought forward		106,507	246,656	78,508	<b>431,671</b>	349,324
<b>Total funds carried forward</b>		<b>132,704</b>	<b>287,816</b>	<b>101,853</b>	<b>522,373</b>	431,671

All income and expenditure derive from continuing activities

The statement of financial activities includes all gains and losses recognised during the year

**Have Your Tomorrow's (HURT)**  
**Balance Sheet**  
**as at 30 April 2025**


	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Intangible assets	12	-	-
Tangible assets	13	51,192	25,463
		<u>51,192</u>	<u>25,463</u>
<b>Current assets</b>			
Debtors	14	19,959	15,721
Cash at bank and in hand		468,797	399,909
		<u>488,756</u>	<u>415,630</u>
<b>Creditors: amounts falling due within one year</b>			
	15	(17,575)	(9,422)
<b>Net current assets</b>		<u>471,181</u>	<u>406,208</u>
<b>Total assets less current liabilities</b>		<u>522,373</u>	<u>431,671</u>
<b>Net assets</b>		<u>522,373</u>	<u>431,671</u>
<b>Charity funds</b>			
Designated	18		
	20	132,704	106,507
Unrestricted	20	287,816	246,656
Restricted	20	101,853	78,508
<b>Total charity funds</b>		<u>522,373</u>	<u>431,671</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic Of Ireland (FRS 102)".

The directors confirm that:

- (i) For the year ended 30 April 2025, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies;
- (ii) The members have not required the company to obtain and audit of its accounts for the year in question in accordance with section 476;
- (iii) The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts;
- (iv) These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime

These financial statements were approved by the directors and authorised for issue on 19 November 2025 and are signed on their behalf by:

  
 Johnathan Hegarty (Nov 20, 2025 18:15:16 GMT+1)  
**Johnathan Hegarty**  
**Director**

  
 Irene Hewitt (Nov 21, 2025 10:20:31 GMT)  
**Irene Hewitt**  
**Director**

**Have Your Tomorrow's (HURT)  
Notes to the Accounts  
for the year ended 30 April 2025**

**1 Accounting policies**

***(i) General information and basis of preparation***

Have Your Tomorrow's (HURT) is a charitable company limited by guarantee in Northern Ireland. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The nature of the charity's operations and principal activities are the relief of sickness and preservation of health of people suffering from the effects of drug and alcohol dependency, support for their families, friends and carers by the provision of counselling and supportive help to those people who are in need who would not otherwise be able to access such services through lack of means.

In addition, the charity offers training of individuals or groups in the provision of counselling and support to advance education about drug and alcohol dependency from the point of view of the service user as well as the families, friends and carers, to foster an atmosphere of mutual support among people experiencing the effects of drug and alcohol dependency and their families, friends or carers and to raise awareness for the benefit of the public about the effects of drug and alcohol dependency and associated illness and methods of prevention or management of such illness.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (NI) 2008, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2025**

***(ii) Income recognition***

Incoming resources from generated funds consists of income from fees and services generated by the charity from its main charitable activities. All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Incoming resources from charitable activities consists of grants received from various funding bodies to assist the charity in achieving its objectives. Grants of this nature are recognized in the Statement of Financial Activities when the charity is legally entitled to the income and all preconditions for receipt of the funds have been met.

***(iii) Expenditure recognition***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Staff costs have been allocated on the basis of time spent on each of the main activities of the charity, which are:

- Charitable activities (those activities associated with the charity's objects)
- Governance costs (management and administration of the charity)

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

***(iv) Fund accounting***

Restricted Funds

Incoming resources of the company which are provided for a specific purpose, together with the resources expended to which they relate, form part of the restricted funds of the charity.

Unrestricted Funds

Incoming resources which are generated by the charity's own efforts or provided with no specific preconditions, together with the resources expended to which they relate, are disclosed as part of the unrestricted funds of the charity.

***(v) Fixed assets, depreciation and amortisation***

Fixed assets are stated at historical cost. Depreciation and amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office equipment, furniture and fixtures	- 12.5% straight line
Software	- 20% straight line

***(vi) Debtors and creditors receivable/ payable within one year***

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

***(vi) Going concern***

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2025**

<b>2 Net income for the year</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<u>Net incoming resources are stated after charging:</u>		
Director's emoluments	-	-
Depreciation of owned fixed assets	9,598	4,441
Amortisation of intangibles	-	650
Auditors' remuneration	4,200	4,200
	<hr/>	<hr/>

**3 Income from charitable activities**

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
National Lottery Fund - Dormant Accounts NI	-	-	-	-	24,957
National Lottery Fund - Destination Me	-	-	97,250	97,250	48,625
National Lottery Fund - Reconnect Recovery D.S.D	-	-	114,183	114,183	57,092
Halifax Foundation	-	-	11,754	11,754	13,081
Derry & Strabane Council - PCSP	-	-	5,000	5,000	-
International Ireland Fund	-	-	9,000	9,000	5,976
Special grant funding	124,686	-	89,353	89,353	85,304
GF Trust	-	-	-	124,686	124,391
General funders	-	6,980	60,000	60,000	15,000
	-	-	-	6,980	1,732
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	<b>124,686</b>	<b>6,980</b>	<b>386,985</b>	<b>518,651</b>	<b>376,158</b>

**4 Donations and legacies**

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Donations and sponsorships	-	19,159	-	19,159	12,372
Hivolt Capacitors Limited donation	-	20,000	-	20,000	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	<b>-</b>	<b>39,159</b>	<b>-</b>	<b>39,159</b>	<b>12,372</b>

**5 Other trading income**

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Shop income (Quirky Corner)	-	67,786	-	67,786	55,967
Fundraising events	-	37,414	-	37,414	51,338
Social Enterprise	-	15,454	-	15,454	10,321
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	<b>-</b>	<b>120,654</b>	<b>-</b>	<b>120,654</b>	<b>117,626</b>

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2025**

**6 Expenditure on charitable activities**

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Wages and salaries	36,352	15,837	166,488	218,677	173,896
Pension contributions	-	691	3,401	4,092	3,538
Staff training	95	89	2,707	2,891	1,153
Travel expenses	1,136	2,224	12,913	16,273	13,835
Volunteer expenses	382	3,558	1,842	5,782	5,547
Therapist and materials	12,570	2,278	1,776	16,624	9,538
Counselling and development	16,215	-	42,549	58,764	53,000
Project and programme costs	393	791	41,561	42,745	10,838
Rent and rates	2,953	30,056	21,422	54,431	42,361
Heat, light and power	463	7,313	8,982	16,758	6,579
Insurance	1,208	2,731	677	4,616	3,677
Cleaning and consumables	1,502	443	2,473	4,418	3,235
Repairs and maintenance	1,916	26,184	-	28,100	3,966
Telephone and internet	591	1,148	1,159	2,898	2,626
Postage, stationery and software	6,209	1,060	2,820	10,089	6,223
Advertising and promotion	51	4,996	1,977	7,024	7,035
Charity shop purchases	-	4,552	-	4,552	3,486
Admin and general expenses	202	4,015	-	4,217	538
Accountancy fees	1,088	54	430	1,572	1,458
Auditor's remuneration	-	-	4,200	4,200	4,200
Course facilitation, verification and certificates	14,759	753	2,810	18,322	15,401
Consultancy and professional	-	-	3,750	3,750	2,500
Bank charges	-	682	159	841	458
Depreciation charge	404	8,193	1,001	9,598	4,441
Loss on disposals	-	45	-	45	-
Amortisation charge	-	-	-	-	650
	<b>98,489</b>	<b>117,693</b>	<b>325,097</b>	<b>541,279</b>	<b>380,179</b>

**7 Governance costs**

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Wages and salaries	-	7,940	-	7,940	8,220
	<b>-</b>	<b>7,940</b>	<b>-</b>	<b>7,940</b>	<b>8,220</b>

**8 Raising funds**

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Wages and salaries	-	-	38,543	38,543	35,410
	<b>-</b>	<b>-</b>	<b>38,543</b>	<b>38,543</b>	<b>35,410</b>

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2025**

**9 Auditor's remuneration**

The auditor's remuneration amounts to an audit fee of £4,200 (2024 - £4,200). There were no accountancy or other non-audit services provided by the auditor to the charity.

**10 Trustees and key management personnel remuneration and expenses**

The trustees neither received nor waived any remuneration during the year (2024 - £Nil).

**11 Staff costs and employee benefits**

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

	<b>2025</b>	<b>2024</b>
	<b>No.</b>	<b>No.</b>
Raising funds and governance	1	2
Charitable activities	9	7
	<b>10</b>	<b>9</b>

The total staff costs and employee benefits were as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	249,133	204,047
Social security	16,027	13,479
Pension contribution costs	4,092	3,538
	<b>269,252</b>	<b>221,064</b>

No employees received total employee benefits (excluding pension costs) of more than £60,000.

**12 Intangible fixed assets**

	<b>Software</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 May 2023	16,050	16,050
At 30 April 2025	<b>16,050</b>	<b>16,050</b>
<b>Amortisation</b>		
At 1 May 2023	16,050	16,050
Charged for the year	-	-
At 30 April 2025	<b>16,050</b>	<b>16,050</b>
<b>Net book value</b>		
At 30 April 2025	<b>-</b>	<b>-</b>
At 30 April 2023	<b>-</b>	<b>-</b>

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2025**

**13 Tangible fixed assets**

	<b>Motor vehicle £</b>	<b>Office &amp; computer equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 May 2024	5,000	71,048	76,048
Additions	9,500	29,872	39,372
Disposals	( 5,000)	0	( 5,000)
At 30 April 2025	<u>9,500</u>	<u>100,920</u>	<u>110,420</u>
<b>Depreciation</b>			
At 1 May 2024	639	49,946	50,585
Charge for the year	2,008	7,590	9,598
On disposals	( 955)	0	( 955)
At 30 April 2025	<u>1,692</u>	<u>57,536</u>	<u>59,228</u>
<b>Net book value</b>			
At 30 April 2025	<u>7,808</u>	<u>43,384</u>	<u>51,192</u>
At 30 April 2024	<u>4,361</u>	<u>21,102</u>	<u>25,463</u>

**14 Debtors**

	<b>2025 £</b>	<b>2024 £</b>
Funding debtors	18,808	15,721
Prepayments	1,151	-
	<u>19,959</u>	<u>15,721</u>

**15 Creditors: amounts falling due within one year**

	<b>2025 £</b>	<b>2024 £</b>
Bank overdrafts and credit cards	140	387
Other taxes and social security	3,074	2,380
Trade creditors & accruals	14,361	6,655
	<u>17,575</u>	<u>9,422</u>

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2025**

**16 Related party transactions**

There were no transactions with related parties during the year that require disclosure under Companies Act 2006 or under the Charities SORP 2015 (FRS 102).

**17 Tax status**

The company is a registered charity for tax purposes (reference number XR 62608) and is exempt from corporation tax on any income or capital gains arising.

**18 Company limited by guarantee**

The company is limited by guarantee and, therefore, there is no issued share capital.

Every member of the company undertakes to contribute to the assets of the company in the event of it being wound up during a period in which they are still a member of the company, including a period of one year from the date that they ceased to be a member, providing the debts were incurred during their period as a member of the company or the debt relates to costs and expenses of a winding up.

The liability of each member in such circumstances is limited to £1.

**19 Exceptional Item**

During the year ended 30 April 2025, the charity received special grant funding of £124,686. This income is exceptional by its nature in that it is outside the charity's ongoing sources of funding.

The exceptional item is included within income from charitable activities at note 3. This income is "designated" funds of the charity and is the main reason why the charity generated a large surplus on designated funds during the year.

The directors have designated these funds to be fully expended by 31 December 2025.

**20 Funds**

	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£	£
Funds brought forward	106,507	246,656	78,508	431,671	349,324
Net income for the year	26,197	41,160	23,345	90,702	82,347
Transfers between funds for the year	-	-	-	-	-
<b>Funds carried forward</b>	<b>132,704</b>	<b>287,816</b>	<b>101,853</b>	<b>522,373</b>	<b>431,671</b>

**Fund descriptions:**

(a) Unrestricted funds

General unrestricted funds consist of incoming resources which are generated by the charity's own efforts or provided with no specific preconditions, together with the resources expended to which they relate. These usually consist of monies generated from fundraising, donations and the provision of training services and courses to external third parties.

(b) Designated funds

Designated funds are incoming resources which are unrestricted in their nature but which have been internally designated by the charity to be used for a particular purpose or expended based on its own internal budgeting system. Such funds are not subject to any restrictions set by those funders external to the charity.

(b) Restricted funds

Restricted funds consist of incoming resources which are provided for a specific purpose, together with the resources expended to which they relate. These usually consist of government grant assistance for particular projects carried out by the charity.

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2025**

**21 Analysis of net assets between funds**

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets			51,192	51,192
Debtors			19,959	19,959
Cash at bank	132,704	287,816	48,277	468,797
Current liabilities			( 17,575)	(17,575)
<b>Total</b>	<b>132,704</b>	<b>287,816</b>	<b>101,853</b>	<b>522,373</b>

**22 Going concern**

The directors have given due consideration on the ability and capacity of the company to continue to operate as a going concern.

In carrying out their assessment, the directors have considered the following matters:

1. The ability of the charity to deliver its services to end users
2. The impact (if any) on current and future funding and incoming resources
3. The logistics involved in delivering services remotely to service users using modern communication tools and technology
4. The predicted cash-flow of the charity based on known funding sources and planned expenditure

In making their assessment, the directors have considered a period of 12 months and beyond from date of approval of these financial statements.

As a result of the above assessment, the directors are satisfied that the charity can continue to operate successfully for the foreseeable future.

The financial statements are therefore prepared on the going concern basis.

**Have Your Tomorrow's (HURT)**

Northern Ireland - Charity number 101727

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# Accounts

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Company registration number  
NI068942

Charity registration number  
NIC101727

Charity tax reference  
XR 62608

## **Have Your Tomorrow's (HURT)**

### **Report and Accounts**

**Year Ended**

**30 April 2024**

**SJK & Company**

Chartered Accountants & Registered Auditors  
8 Bridge Road, Moira, Craigavon, BT67 0PF

**Have Your Tomorrow's (HURT)  
Report and accounts  
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**Have Your Tomorrow's (HURT)  
Company Information**

**Company registration number**  
NI068942

**Charity tax reference**  
XR62608

**Charity Commission for Northern Ireland reference**  
NIC101727

**The board of directors**  
Johnathan Hegarty (Chair)  
Irene Hewitt (Vice-chair)  
Ciaran McLaughlin (Treasurer)  
Rachel Gallagher  
Wendy McDermott  
Lynette McKinney  
Caroline Smyth-Kenyon  
Peter Barber  
Josephine Friel  
James Mc Menamin  
Stephanie Hill  
Kirsten Arbuckle

**Secretary**  
Sadie O'Reilly  
Lynette McKinney

Resigned 24 January 2024  
Appointed 7 February 2024

**Registered office**  
3 Bayview Terrace  
Derry  
BT48 7EE

**Accountants**  
Satori Accounting  
Chartered Accountants  
11 Orchard Business Park  
Pennyburn Industrial Estate  
Derry  
BT48 0LU

**Auditors**  
SJK Chartered Accountants  
8 Bridge Road  
Moirá  
Craigavon  
Northern Ireland  
BT67 0PF

**Bankers**  
Bank of Ireland  
27 Culmore Road  
Derry  
BT48 8JB

## **Have Your Tomorrow's (HURT)**

**Registered number: NI068942**

### **Trustees' Annual Report**

The trustees have pleasure in presenting their report and the financial statements of the company for the year ended 30 April 2024.

#### **Objectives and activities**

The principal objectives and activities of the charity during the year continued to be the relief of sickness and preservation of health of people suffering from the effects of drug dependency. Support is offered for their families and friends and carers by the provision of counselling and supportive help to those people who are in need who would not otherwise be able to access such services through lack of means.

In addition, the charity offers training of individuals or groups in the provision of counselling and support to advance education about drug and alcohol dependency from the point of view of the service user as well as the families, friends and carers, to foster an atmosphere of mutual support among people experiencing the effects of drug and alcohol dependency and their families, friends or carers and to raise awareness for the benefit of the public about the effects of drug and alcohol dependency and associated illness and methods of prevention or management of such illness.

The charity is a charitable company limited by guarantee. It is governed by a memorandum and articles of association.

#### **Strategic Report**

##### **Achievements and performance**

The main achievements of the charity during the year were as follows:

1. HURT secured two major funded programmes this year from the National Lottery (Destination Me, and Reconnected Recovery) This funding will provide for long term employment, support for running costs and delivery of programmes for a wide range of service users for up to four years.
2. HURT have secured three years funding from the GF Trust to deliver a range of programmes in the community and to address the shortfall in counseling costs that we had anticipated as a result of major increase in client numbers
3. We continue to develop and expand our Social Enterprise Programmes and establish new corporate partnerships with increased income. This year we have partnered with Spec Savers and delivered training to Seagate Technology, and Fintru, completing a very successful year with the Bentley Group
4. HURTs charity shop (Quirky Corner) now in its second year continues to expand and generate vital income for the charity. Through more use of social Media we are reaching more donors and customers.
5. HURT have been asked to be the sole beneficiary and organizer of the Tree Of Remembrance this year where up to 10,000 ribbons are placed on a Christmas tree in the city centre with donations going to our charity. The tree valued at over £5,000 has been gifted to HURT.

## Have Your Tomorrow's (HURT)

Registered number: NI068942

### Trustees' Annual Report

#### Analysis and risks for future income and sustainability

Following risks identified in last year's report HURT undertook a number of actions to minimize and mitigate risk ensuring the long-term viability of the charity.

To spread the income source required to maintain the services we developed further training initiatives and partnerships with a broader range of potential funders from corporate and commercial clients to community and training groups.

The fundraising ventures increased to include a more diverse range of activities.

Revamped our social media presence to reach a greater number of followers and potential donors.

Activity	Viability and opportunity	Comment
Facilitation of accredited and non accredited programmes in the North West	Income Streams, Marketing, social media	HURT promoted these through social media, and Business in the Community
Develop a bespoke training menu for corporate partners in the North West and across the province	CSR is driving a greater demand to support their workforce	Can be offered as part of corporate partnerships as a buy in for potential partners
Develop joint initiatives with the unions for workforce training	Unions have approached HURT to design training programmes	Great potential with this as many unions require training
Develop online marketing to support the charity shop	Due to restricted storage in shop larger items such as furniture or suites cannot be accommodated	Trial run with virtual shop has been successful
Consider joint applications for PEACE 5 programmes	Numerous potential tender opportunities over	Options to tender as lead or sub for some of these tenders.

## **Have Your Tomorrow's (HURT)**

**Registered number: NI068942**

### **Trustees' Annual Report**

#### **Benefits to the end users and wider society**

The directors are satisfied that the performance of the company during the year, in terms of both financial and operational results, is in line with the charity's constitution and key objectives.

#### **Financial review (including reserves policy)**

The net income for the year was £82,347 (30 April 2023 – net income £16,227). Total funds and reserves at the end of the financial year were £431,671 (2023 - £349,324).

The charity aims to have unrestricted reserves available to cover approximately the value of 6-month ongoing running costs. Based on the financial statements to 30 April 2024, this would equate to £211,905. The current level unrestricted reserves (including designated reserves) exceed this target. The trustees are confident that the charity will be able to continue to achieve this objective for the foreseeable future given the predicted funding streams.

#### **Plans for future periods**

There are no significant changes planned for the forthcoming financial year. The trustees will continue to govern the company in line with the constitution in order to achieve the objectives noted above.

#### **Structure, governance and management**

The charity is a charitable company limited by guarantee.

The charity is governed and managed by the board of directors. The directors who served the company throughout the year are shown on pages 1 and 2, together with details of the registered office and other professional advisors.

The board of directors carry out their governance role throughout the year by way of meetings every 6 weeks to review the performance of the company and to make decisions regarding the company's financial and operational matters. The directors govern the activities of the company in line with the objectives set out in the governing documents of the charity, namely the Memorandum and Articles of Association and the charity's constitution.

#### **Directors**

The directors who served the company during the period were as follows

- Johnathan Hegarty
- Irene Hewitt
- Rachel Gallagher
- James McMenamin
- Stephanie Hill
- Kirsten Arbuckle
- Wendy McDermott
- Lynette McKinney
- Caroline Smyth-Ke
- Peter Barber
- Ciaran McLaughlin
- Josephine Friel

## Have Your Tomorrow's (HURT)

Registered number: NI068942

### Trustees' Annual Report

#### Trustees' responsibilities

The trustees, who are also the directors of the company, are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the trustees are required to:

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

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

#### Disclosure of information to the auditors

We, the directors of the company who held office at the date of approval of these financial statements as set out above each confirm, so far as we are aware, that:

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

#### Auditor

SJK Chartered Accountants are deemed to be reappointed under section 487(2) of the Companies Act 2006.

#### Small company exemptions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as company directors.

On behalf of the Board

Lynette McKinney

Lynette McKinney (Nov 25, 2024 16:08 GMT)

Lynette McKinney  
Company Secretary

Approved by the board of directors on 25 November 2024

## **Have Your Tomorrow's (HURT)**

### **Independent Auditor's Report to the Members of Have Your Tomorrow's (HURT)**

#### **Opinion**

We have audited the financial statements of Have Your Tomorrow's (HURT) (the 'charitable company') for the year ended 30 April 2024 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 April 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

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

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

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

#### **Other information**

The other information comprises the information included in the trustees' annual report<sup>2</sup>, 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. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard,

#### **Opinions on other matters prescribed by the Companies Act 2006**

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

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

## Have Your Tomorrow's (HURT)

### Independent Auditor's Report to the Members of Have Your Tomorrow's (HURT)

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

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' 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 directors

As explained more fully in the trustees' responsibilities statement set out on page 5, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

#### 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.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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 charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- 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 charitable company'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 charitable company 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 (ie. gives a true and fair view).

## **Have Your Tomorrow's (HURT)**

### **Independent Auditor's Report to the Members of Have Your Tomorrow's (HURT)**

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 charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Stephen J. Kennedy*

**Mr Stephen Kennedy  
for and on behalf of  
SJK Chartered Accountants  
Chartered Accountants & Registered Auditors**

**8 Bridge Road  
Craigavon  
Northern Ireland  
BT67 0PF**

**25 November 2024**

**Have Your Tomorrow's (HURT)  
Statement of Financial Activities  
for the year ended 30 April 2024**

	Notes	Designated £	Unrestricted £	Restricted £	2024 £	2023 £
<b>Income and endowments from:</b>						
Charitable activities	3	124,391	1,732	250,035	376,158	349,708
Donations and legacies	4	-	12,372	-	12,372	20,662
Other trading income	5	-	117,626	-	117,626	38,316
<b>Total income</b>		<b>124,391</b>	<b>131,730</b>	<b>250,035</b>	<b>506,156</b>	<b>408,686</b>
<b>Expenditure on:</b>						
Charitable activities	6	126,464	61,157	192,558	380,179	352,819
Governance costs	7	-	8,220	-	8,220	7,641
Raising funds	8	-	-	35,410	35,410	31,999
<b>Total expenditure</b>		<b>126,464</b>	<b>69,377</b>	<b>227,968</b>	<b>423,809</b>	<b>392,459</b>
<b>Net income</b>		<b>(2,073)</b>	<b>62,353</b>	<b>22,067</b>	<b>82,347</b>	<b>16,227</b>
<b>Transfers between funds</b>		<b>2,073</b>	<b>(2,073)</b>		<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>-</b>	<b>60,280</b>	<b>22,067</b>	<b>82,347</b>	<b>16,227</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		106,507	186,376	56,441	349,324	333,097
<b>Total funds carried forward</b>		<b>106,507</b>	<b>246,656</b>	<b>78,508</b>	<b>431,671</b>	<b>349,324</b>

All income and expenditure derive from continuing activities

The statement of financial activities includes all gains and losses recognised during the year

**Have Your Tomorrow's (HURT)**  
**Balance Sheet**  
**as at 30 April 2024**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Intangible assets	12	-	650
Tangible assets	13	25,463	21,482
		<u>25,463</u>	<u>22,132</u>
<b>Current assets</b>			
Debtors	14	15,721	10,170
Cash at bank and in hand		399,909	326,319
		<u>415,630</u>	<u>336,489</u>
<b>Creditors: amounts falling due within one year</b>			
	15	(9,422)	(9,297)
<b>Net current assets</b>		<u>406,208</u>	<u>327,192</u>
<b>Total assets less current liabilities</b>		<u>431,671</u>	<u>349,324</u>
<b>Net assets</b>		<u>431,671</u>	<u>349,324</u>
<b>Charity funds</b>			
Designated	18	106,507	106,507
Unrestricted	20	246,656	186,376
Restricted	20	78,508	56,441
<b>Total charity funds</b>		<u>431,671</u>	<u>349,324</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic Of Ireland (FRS 102)".

The directors confirm that:

- (i) For the year ended 30 April 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies;
- (ii) The members have not required the company to obtain and audit of its accounts for the year in question in accordance with section 476;
- (iii) the directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts;
- (iv) These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime

These financial statements were approved by the directors and authorised for issue on 25 November 2024 and are signed on their behalf by:

Johnathan Hegarty  
Johnathan Hegarty (Nov 25, 2024 14:53 GMT)

**Johnathan Hegarty**  
**Director**

Irene Hewitt  
Irene Hewitt (Nov 25, 2024 15:34 GMT)

**Irene Hewitt**  
**Director**

**Have Your Tomorrow's (HURT)  
Notes to the Accounts  
for the year ended 30 April 2024**

**1 Accounting policies**

*(i) General information and basis of preparation*

Have Your Tomorrow's (HURT) is a charitable company limited by guarantee in Northern Ireland. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The nature of the charity's operations and principal activities are the relief of sickness and preservation of health of people suffering from the effects of drug and alcohol dependency, support for their families, friends and carers by the provision of counselling and supportive help to those people who are in need who would not otherwise be able to access such services through lack of means.

In addition, the charity offers training of individuals or groups in the provision of counselling and support to advance education about drug and alcohol dependency from the point of view of the service user as well as the families, friends and carers, to foster an atmosphere of mutual support among people experiencing the effects of drug and alcohol dependency and their families, friends or carers and to raise awareness for the benefit of the public about the effects of drug and alcohol dependency and associated illness and methods of prevention or management of such illness.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (NI) 2008, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2024**

***(ii) Income recognition***

Incoming resources from generated funds consists of income from fees and services generated by the charity from its main charitable activities. All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Incoming resources from charitable activities consists of grants received from various funding bodies to assist the charity in achieving its objectives. Grants of this nature are recognized in the Statement of Financial Activities when the charity is legally entitled to the income and all preconditions for receipt of the funds have been met.

***(iii) Expenditure recognition***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Staff costs have been allocated on the basis of time spent on each of the main activities of the charity, which are:

- Charitable activities (those activities associated with the charity's objects)
- Governance costs (management and administration of the charity)

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

***(iv) Fund accounting***

**Restricted Funds**

Incoming resources of the company which are provided for a specific purpose, together with the resources expended to which they relate, form part of the restricted funds of the charity.

**Unrestricted Funds**

Incoming resources which are generated by the charity's own efforts or provided with no specific preconditions, together with the resources expended to which they relate, are disclosed as part of the unrestricted funds of the charity.

***(v) Fixed assets, depreciation and amortisation***

Fixed assets are stated at historical cost. Depreciation and amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office equipment, furniture and fixtures	- 12.5% straight line
Software	- 20% straight line

***(vi) Debtors and creditors receivable/ payable within one year***

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

***(vi) Going concern***

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2024**

<b>2 Net income for the year</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<u>Net incoming resources are stated after charging:</u>		
Director's emoluments	-	-
Depreciation of owned fixed assets	4,441	2,842
Amortisation of intangibles	650	2,200
Auditors' remuneration	4,200	3,060
	<hr/>	<hr/>

**3 Income from charitable activities**

	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
National Lottery Fund - Seeds of Hope	-	-	-	-	67,299
National Lottery Fund - Dormant Accounts NI	-	-	24,957	24,957	49,915
National Lottery Fund - Destination Me	-	-	48,625	48,625	-
National Lottery Fund - Reconnect Recovery	-	-	57,092	57,092	-
D.S.D	-	-	13,081	13,081	12,462
Halifax Foundation	-	-	-	-	4,400
Derry & Strabane Council - PCSP	-	-	5,976	5,976	6,792
International Ireland Fund	-	-	85,304	85,304	85,572
Special grant funding	124,391	-	-	124,391	120,768
GF Trust	-	-	15,000	15,000	-
Victoria Homes	-	-	-	-	2,500
General funders	-	1,732	-	1,732	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	<b>124,391</b>	<b>1,732</b>	<b>250,035</b>	<b>376,158</b>	<b>349,708</b>

**4 Donations and legacies**

	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Donations and sponsorships	-	12,372	-	12,372	20,662
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	<b>-</b>	<b>12,372</b>	<b>-</b>	<b>12,372</b>	<b>20,662</b>

**5 Other trading income**

	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Shop income (Quirky Corner)	-	55,967	-	55,967	8,829
Fundraising events	-	51,338	-	51,338	22,007
Social Enterprise	-	10,321	-	10,321	7,480
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	<b>-</b>	<b>117,626</b>	<b>-</b>	<b>117,626</b>	<b>38,316</b>

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2024**

**6 Expenditure on charitable activities**

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Wages and salaries	40,164	57,671	70,760	168,595	166,575
Pension contributions	-	-	8,839	8,839	7,383
Staff training	240	-	913	1,153	5,235
Travel expenses	1,323	-	12,512	13,835	13,448
Volunteer expenses	2,394	-	3,153	5,547	2,811
Therapist and materials	8,682	-	856	9,538	10,106
Counselling and development	34,640	-	18,360	53,000	44,310
Project and programme costs	751	-	10,087	10,838	26,299
Rent and rates	11,001	-	31,360	42,361	20,895
Heat, light and power	3,812	-	2,767	6,579	2,091
Insurance	1,130	-	2,547	3,677	1,995
Cleaning and consumables	2,086	-	1,149	3,235	2,930
Repairs and maintenance	1,680	-	2,286	3,966	2,159
Telephone and internet	854	-	1,772	2,626	1,904
Postage, stationery and software	3,024	-	3,199	6,223	7,683
Advertising and promotion	137	-	6,898	7,035	4,426
Charity shop purchases	-	3,486	-	3,486	344
Admin and general expenses	177	-	361	538	2,256
Accountancy fees	1,458	-	-	1,458	1,505
Auditor's remuneration	1,711	-	2,489	4,200	3,060
Course facilitation, verification and certificates	11,200	-	4,201	15,401	19,976
Consultancy and professional	-	-	2,500	2,500	120
Bank charges	-	-	458	458	266
Depreciation charge	-	-	4,441	4,441	2,842
Amortisation charge	-	-	650	650	2,200
	<b>126,464</b>	<b>61,157</b>	<b>192,558</b>	<b>380,179</b>	<b>352,819</b>

**7 Governance costs**

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Wages and salaries	-	8,220	-	8,220	7,641
	<b>-</b>	<b>8,220</b>	<b>-</b>	<b>8,220</b>	<b>7,641</b>

**8 Raising funds**

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Wages and salaries	-	-	35,410	35,410	31,999
	<b>-</b>	<b>-</b>	<b>35,410</b>	<b>35,410</b>	<b>31,999</b>

**Have Your Tomorrow's (HURT)  
Notes to the Accounts  
for the year ended 30 April 2024**

**9 Auditor's remuneration**

The auditor's remuneration amounts to an audit fee of £4,200 (2023 - £3,060). There were no accountancy or other non-audit services provided by the auditor to the charity.

**10 Trustees and key management personnel remuneration and expenses**

The trustees neither received nor waived any remuneration during the year (2023 - £Nil).

**11 Staff costs and employee benefits**

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

	2024 No.	2023 No.
Raising funds and governance	2	2
Charitable activities	7	8
	<b>9</b>	<b>10</b>

The total staff costs and employee benefits were as follows:

	2024 £	2023 £
Wages and salaries	204,047	199,438
Social security	13,479	11,081
Pension contribution costs	3,538	3,079
	<b>221,064</b>	<b>213,598</b>

No employees received total employee benefits (excluding pension costs) of more than £60,000.

**12 Intangible fixed assets**

	Software £	Total £
<b>Cost</b>		
At 1 May 2023	16,050	16,050
At 30 April 2024	<b>16,050</b>	<b>16,050</b>
<b>Amortisation</b>		
At 1 May 2023	15,400	15,400
Charged for the year	650	650
At 30 April 2024	<b>16,050</b>	<b>16,050</b>
<b>Net book value</b>		
At 30 April 2024	<b>-</b>	<b>-</b>
At 30 April 2023	<b>650</b>	<b>650</b>

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2024**

**13 Tangible fixed assets**

	Motor vehicle £	Office & computer equipment £	Total £
<b>Cost</b>			
At 1 May 2023	-	70,060	70,060
Additions	5,000	3,422	8,422
Disposals	-	( 2,434)	( 2,434)
At 30 April 2024	<u>5,000</u>	<u>71,048</u>	<u>76,048</u>
<b>Depreciation</b>			
At 1 May 2023	-	48,578	48,578
Charge for the year	639	3,802	4,441
On disposals	-	( 2,434)	( 2,434)
At 30 April 2024	<u>639</u>	<u>49,946</u>	<u>50,585</u>
<b>Net book value</b>			
At 30 April 2024	<u>4,361</u>	<u>21,102</u>	<u>25,463</u>
At 30 April 2023	<u>-</u>	<u>21,482</u>	<u>21,482</u>

**14 Debtors**

	2024 £	2023 £
Funding debtors	15,721	10,170
	<u>15,721</u>	<u>10,170</u>

**15 Creditors: amounts falling due within one year**

	2024 £	2023 £
Bank overdrafts and credit cards	387	1,302
Other taxes and social security	2,380	2,209
Trade creditors & accruals	6,655	5,786
	<u>9,422</u>	<u>9,297</u>

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2024**

**16 Related party transactions**

There were no transactions with related parties during the year that require disclosure under Companies Act 2006 or under the Charities SORP 2015 (FRS 102).

**17 Tax status**

The company is a registered charity for tax purposes (reference number XR 62608) and is exempt from corporation tax on any income or capital gains arising.

**18 Company limited by guarantee**

The company is limited by guarantee and, therefore, there is no issued share capital.

Every member of the company undertakes to contribute to the assets of the company in the event of it being wound up during a period in which they are still a member of the company, including a period of one year from the date that they ceased to be a member, providing the debts were incurred during their period as a member of the company or the debt relates to costs and expenses of a winding up.

The liability of each member in such circumstances is limited to £1.

**19 Exceptional Item**

During the year ended 30 April 2024, the charity received special grant funding of £124,391. This income is exceptional by its nature in that it is outside the charity's ongoing sources of funding.

The exceptional item is included within income from charitable activities at note 3. This income is "designated" funds of the charity and is the main reason why the charity generated a large surplus on designated funds during the year.

The directors have designated these funds to be fully expended by 31 December 2024.

**20 Funds**

	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Funds brought forward	106,507	186,376	56,441	349,324	333,097
Net income for the year	(2,073)	62,353	22,067	82,347	16,227
Transfers between funds for the year	2,073	(2,073)	0	-	-
<b>Funds carried forward</b>	<b>106,507</b>	<b>246,656</b>	<b>78,508</b>	<b>431,671</b>	<b>349,324</b>

**Fund descriptions:**

(a) Unrestricted funds

General unrestricted funds consist of incoming resources which are generated by the charity's own efforts or provided with no specific preconditions, together with the resources expended to which they relate. These usually consist of monies generated from fundraising, donations and the provision of training services and courses to external third parties.

(b) Designated funds

Designated funds are incoming resources which are unrestricted in their nature but which have been internally designated by the charity to be used for a particular purpose or expended based on its own internal budgeting system. Such funds are not subject to any restrictions set by those funders external to the charity.

A prior period adjustment of £106,249 has been brought forward into designated funds that was included within restricted funds in the year ending 30 April 2022.

(b) Restricted funds

Restricted funds consist of incoming resources which are provided for a specific purpose, together with the resources expended to which they relate. These usually consist of government grant assistance for particular projects carried out by the charity.

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2024**

**21 Analysis of net assets between funds**

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets			25,463	25,463
Debtors			15,721	15,721
Cash at bank	106,507	246,656	46,746	399,909
Current liabilities			( 9,422)	(9,422)
<b>Total</b>	<b>106,507</b>	<b>246,656</b>	<b>78,508</b>	<b>431,671</b>

**22 Going concern**

The directors have given due consideration on the ability and capacity of the company to continue to operate as a going concern.

In carrying out their assessment, the directors have considered the following matters:

1. The ability of the charity to deliver its services to end users
2. The impact (if any) on current and future funding and incoming resources
3. The logistics involved in delivering services remotely to service users using modern communication tools and technology
4. The predicted cash-flow of the charity based on known funding sources and planned expenditure

In making their assessment, the directors have considered a period of 12 months and beyond from date of approval of these financial statements.

As a result of the above assessment, the directors are satisfied that the charity can continue to operate successfully for the foreseeable future.

The financial statements are therefore prepared on the going concern basis.

**Have Your Tomorrow's (HURT)**

Northern Ireland - Charity number 101727

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# Annual report

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Company registration number  
NI068942

Charity registration number  
NIC101727

Charity tax reference  
XR 62608

## **Have Your Tomorrow's (HURT)**

### **Report and Accounts**

**Year Ended**

**30 April 2024**

**SJK & Company**

Chartered Accountants & Registered Auditors  
8 Bridge Road, Moira, Craigavon, BT67 0PF

**Have Your Tomorrow's (HURT)  
Report and accounts  
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**Have Your Tomorrow's (HURT)  
Company Information**

**Company registration number**  
NI068942

**Charity tax reference**  
XR62608

**Charity Commission for Northern Ireland reference**  
NIC101727

**The board of directors**  
Johnathan Hegarty (Chair)  
Irene Hewitt (Vice-chair)  
Ciaran McLaughlin (Treasurer)  
Rachel Gallagher  
Wendy McDermott  
Lynette McKinney  
Caroline Smyth-Kenyon  
Peter Barber  
Josephine Friel  
James Mc Menamin  
Stephanie Hill  
Kirsten Arbuckle

**Secretary**  
Sadie O'Reilly  
Lynette McKinney

Resigned 24 January 2024  
Appointed 7 February 2024

**Registered office**  
3 Bayview Terrace  
Derry  
BT48 7EE

**Accountants**  
Satori Accounting  
Chartered Accountants  
11 Orchard Business Park  
Pennyburn Industrial Estate  
Derry  
BT48 0LU

**Auditors**  
SJK Chartered Accountants  
8 Bridge Road  
Moirá  
Craigavon  
Northern Ireland  
BT67 0PF

**Bankers**  
Bank of Ireland  
27 Culmore Road  
Derry  
BT48 8JB

## **Have Your Tomorrow's (HURT)**

**Registered number: NI068942**

### **Trustees' Annual Report**

The trustees have pleasure in presenting their report and the financial statements of the company for the year ended 30 April 2024.

#### **Objectives and activities**

The principal objectives and activities of the charity during the year continued to be the relief of sickness and preservation of health of people suffering from the effects of drug dependency. Support is offered for their families and friends and carers by the provision of counselling and supportive help to those people who are in need who would not otherwise be able to access such services through lack of means.

In addition, the charity offers training of individuals or groups in the provision of counselling and support to advance education about drug and alcohol dependency from the point of view of the service user as well as the families, friends and carers, to foster an atmosphere of mutual support among people experiencing the effects of drug and alcohol dependency and their families, friends or carers and to raise awareness for the benefit of the public about the effects of drug and alcohol dependency and associated illness and methods of prevention or management of such illness.

The charity is a charitable company limited by guarantee. It is governed by a memorandum and articles of association.

#### **Strategic Report**

##### **Achievements and performance**

The main achievements of the charity during the year were as follows:

1. HURT secured two major funded programmes this year from the National Lottery (Destination Me, and Reconnected Recovery) This funding will provide for long term employment, support for running costs and delivery of programmes for a wide range of service users for up to four years.
2. HURT have secured three years funding from the GF Trust to deliver a range of programmes in the community and to address the shortfall in counseling costs that we had anticipated as a result of major increase in client numbers
3. We continue to develop and expand our Social Enterprise Programmes and establish new corporate partnerships with increased income. This year we have partnered with Spec Savers and delivered training to Seagate Technology, and Fintru, completing a very successful year with the Bentley Group
4. HURTs charity shop (Quirky Corner) now in its second year continues to expand and generate vital income for the charity. Through more use of social Media we are reaching more donors and customers.
5. HURT have been asked to be the sole beneficiary and organizer of the Tree Of Remembrance this year where up to 10,000 ribbons are placed on a Christmas tree in the city centre with donations going to our charity. The tree valued at over £5,000 has been gifted to HURT.

## Have Your Tomorrow's (HURT)

Registered number: NI068942

### Trustees' Annual Report

#### Analysis and risks for future income and sustainability

Following risks identified in last year's report HURT undertook a number of actions to minimize and mitigate risk ensuring the long-term viability of the charity.

To spread the income source required to maintain the services we developed further training initiatives and partnerships with a broader range of potential funders from corporate and commercial clients to community and training groups.

The fundraising ventures increased to include a more diverse range of activities.

Revamped our social media presence to reach a greater number of followers and potential donors.

Activity	Viability and opportunity	Comment
Facilitation of accredited and non accredited programmes in the North West	Income Streams, Marketing, social media	HURT promoted these through social media, and Business in the Community
Develop a bespoke training menu for corporate partners in the North West and across the province	CSR is driving a greater demand to support their workforce	Can be offered as part of corporate partnerships as a buy in for potential partners
Develop joint initiatives with the unions for workforce training	Unions have approached HURT to design training programmes	Great potential with this as many unions require training
Develop online marketing to support the charity shop	Due to restricted storage in shop larger items such as furniture or suites cannot be accommodated	Trial run with virtual shop has been successful
Consider joint applications for PEACE 5 programmes	Numerous potential tender opportunities over	Options to tender as lead or sub for some of these tenders.

## **Have Your Tomorrow's (HURT)**

**Registered number: NI068942**

### **Trustees' Annual Report**

#### **Benefits to the end users and wider society**

The directors are satisfied that the performance of the company during the year, in terms of both financial and operational results, is in line with the charity's constitution and key objectives.

#### **Financial review (including reserves policy)**

The net income for the year was £82,347 (30 April 2023 – net income £16,227). Total funds and reserves at the end of the financial year were £431,671 (2023 - £349,324).

The charity aims to have unrestricted reserves available to cover approximately the value of 6-month ongoing running costs. Based on the financial statements to 30 April 2024, this would equate to £211,905. The current level unrestricted reserves (including designated reserves) exceed this target. The trustees are confident that the charity will be able to continue to achieve this objective for the foreseeable future given the predicted funding streams.

#### **Plans for future periods**

There are no significant changes planned for the forthcoming financial year. The trustees will continue to govern the company in line with the constitution in order to achieve the objectives noted above.

#### **Structure, governance and management**

The charity is a charitable company limited by guarantee.

The charity is governed and managed by the board of directors. The directors who served the company throughout the year are shown on pages 1 and 2, together with details of the registered office and other professional advisors.

The board of directors carry out their governance role throughout the year by way of meetings every 6 weeks to review the performance of the company and to make decisions regarding the company's financial and operational matters. The directors govern the activities of the company in line with the objectives set out in the governing documents of the charity, namely the Memorandum and Articles of Association and the charity's constitution.

#### **Directors**

The directors who served the company during the period were as follows

- Johnathan Hegarty
- Irene Hewitt
- Rachel Gallagher
- James McMenamin
- Stephanie Hill
- Kirsten Arbuckle
- Wendy McDermott
- Lynette McKinney
- Caroline Smyth-Ke
- Peter Barber
- Ciaran McLaughlin
- Josephine Friel

## Have Your Tomorrow's (HURT)

Registered number: NI068942

### Trustees' Annual Report

#### Trustees' responsibilities

The trustees, who are also the directors of the company, are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the trustees are required to:

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

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

#### Disclosure of information to the auditors

We, the directors of the company who held office at the date of approval of these financial statements as set out above each confirm, so far as we are aware, that:

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

#### Auditor

SJK Chartered Accountants are deemed to be reappointed under section 487(2) of the Companies Act 2006.

#### Small company exemptions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as company directors.

On behalf of the Board

Lynette McKinney  
Lynette McKinney (Nov 25, 2024 16:08 GMT)

Lynette McKinney  
Company Secretary

Approved by the board of directors on 25 November 2024

## **Have Your Tomorrow's (HURT)**

### **Independent Auditor's Report to the Members of Have Your Tomorrow's (HURT)**

#### **Opinion**

We have audited the financial statements of Have Your Tomorrow's (HURT) (the 'charitable company') for the year ended 30 April 2024 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 April 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

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

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

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

#### **Other information**

The other information comprises the information included in the trustees' annual report<sup>2</sup>, 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. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard,

#### **Opinions on other matters prescribed by the Companies Act 2006**

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

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

## Have Your Tomorrow's (HURT)

### Independent Auditor's Report to the Members of Have Your Tomorrow's (HURT)

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

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' 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 directors

As explained more fully in the trustees' responsibilities statement set out on page 5, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

#### 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.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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 charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- 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 charitable company'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 charitable company 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 (ie. gives a true and fair view).

## **Have Your Tomorrow's (HURT)**

### **Independent Auditor's Report to the Members of Have Your Tomorrow's (HURT)**

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 charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Stephen J. Kennedy*

**Mr Stephen Kennedy  
for and on behalf of  
SJK Chartered Accountants  
Chartered Accountants & Registered Auditors**

**8 Bridge Road  
Craigavon  
Northern Ireland  
BT67 0PF**

**25 November 2024**

**Have Your Tomorrow's (HURT)  
Statement of Financial Activities  
for the year ended 30 April 2024**

	Notes	Designated £	Unrestricted £	Restricted £	2024 £	2023 £
<b>Income and endowments from:</b>						
Charitable activities	3	124,391	1,732	250,035	376,158	349,708
Donations and legacies	4	-	12,372	-	12,372	20,662
Other trading income	5	-	117,626	-	117,626	38,316
<b>Total income</b>		<b>124,391</b>	<b>131,730</b>	<b>250,035</b>	<b>506,156</b>	<b>408,686</b>
<b>Expenditure on:</b>						
Charitable activities	6	126,464	61,157	192,558	380,179	352,819
Governance costs	7	-	8,220	-	8,220	7,641
Raising funds	8	-	-	35,410	35,410	31,999
<b>Total expenditure</b>		<b>126,464</b>	<b>69,377</b>	<b>227,968</b>	<b>423,809</b>	<b>392,459</b>
<b>Net income</b>		<b>(2,073)</b>	<b>62,353</b>	<b>22,067</b>	<b>82,347</b>	<b>16,227</b>
<b>Transfers between funds</b>		<b>2,073</b>	<b>(2,073)</b>		<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>-</b>	<b>60,280</b>	<b>22,067</b>	<b>82,347</b>	<b>16,227</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		106,507	186,376	56,441	349,324	333,097
<b>Total funds carried forward</b>		<b>106,507</b>	<b>246,656</b>	<b>78,508</b>	<b>431,671</b>	<b>349,324</b>

All income and expenditure derive from continuing activities

The statement of financial activities includes all gains and losses recognised during the year

**Have Your Tomorrow's (HURT)**  
**Balance Sheet**  
**as at 30 April 2024**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Intangible assets	12	-	650
Tangible assets	13	25,463	21,482
		<u>25,463</u>	<u>22,132</u>
<b>Current assets</b>			
Debtors	14	15,721	10,170
Cash at bank and in hand		399,909	326,319
		<u>415,630</u>	<u>336,489</u>
<b>Creditors: amounts falling due within one year</b>			
	15	(9,422)	(9,297)
<b>Net current assets</b>		<u>406,208</u>	<u>327,192</u>
<b>Total assets less current liabilities</b>		<u>431,671</u>	<u>349,324</u>
<b>Net assets</b>		<u>431,671</u>	<u>349,324</u>
<b>Charity funds</b>			
Designated	18		
	20	106,507	106,507
Unrestricted	20	246,656	186,376
Restricted	20	78,508	56,441
<b>Total charity funds</b>		<u>431,671</u>	<u>349,324</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic Of Ireland (FRS 102)".

The directors confirm that:

- (i) For the year ended 30 April 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies;
- (ii) The members have not required the company to obtain and audit of its accounts for the year in question in accordance with section 476;
- (iii) the directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts;
- (iv) These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime

These financial statements were approved by the directors and authorised for issue on 25 November 2024 and are signed on their behalf by:

*Johnathan Hegarty*  
Johnathan Hegarty (Nov 25, 2024 14:53 GMT)

**Johnathan Hegarty**  
**Director**

*Irene Hewitt*  
Irene Hewitt (Nov 25, 2024 15:34 GMT)

**Irene Hewitt**  
**Director**

**Have Your Tomorrow's (HURT)  
Notes to the Accounts  
for the year ended 30 April 2024**

**1 Accounting policies**

*(i) General information and basis of preparation*

Have Your Tomorrow's (HURT) is a charitable company limited by guarantee in Northern Ireland. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The nature of the charity's operations and principal activities are the relief of sickness and preservation of health of people suffering from the effects of drug and alcohol dependency, support for their families, friends and carers by the provision of counselling and supportive help to those people who are in need who would not otherwise be able to access such services through lack of means.

In addition, the charity offers training of individuals or groups in the provision of counselling and support to advance education about drug and alcohol dependency from the point of view of the service user as well as the families, friends and carers, to foster an atmosphere of mutual support among people experiencing the effects of drug and alcohol dependency and their families, friends or carers and to raise awareness for the benefit of the public about the effects of drug and alcohol dependency and associated illness and methods of prevention or management of such illness.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (NI) 2008, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2024**

***(ii) Income recognition***

Incoming resources from generated funds consists of income from fees and services generated by the charity from its main charitable activities. All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Incoming resources from charitable activities consists of grants received from various funding bodies to assist the charity in achieving its objectives. Grants of this nature are recognized in the Statement of Financial Activities when the charity is legally entitled to the income and all preconditions for receipt of the funds have been met.

***(iii) Expenditure recognition***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Staff costs have been allocated on the basis of time spent on each of the main activities of the charity, which are:

- Charitable activities (those activities associated with the charity's objects)
- Governance costs (management and administration of the charity)

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

***(iv) Fund accounting***

**Restricted Funds**

Incoming resources of the company which are provided for a specific purpose, together with the resources expended to which they relate, form part of the restricted funds of the charity.

**Unrestricted Funds**

Incoming resources which are generated by the charity's own efforts or provided with no specific preconditions, together with the resources expended to which they relate, are disclosed as part of the unrestricted funds of the charity.

***(v) Fixed assets, depreciation and amortisation***

Fixed assets are stated at historical cost. Depreciation and amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office equipment, furniture and fixtures	- 12.5% straight line
Software	- 20% straight line

***(vi) Debtors and creditors receivable/ payable within one year***

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

***(vi) Going concern***

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2024**

<b>2 Net income for the year</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<u>Net incoming resources are stated after charging:</u>		
Director's emoluments	-	-
Depreciation of owned fixed assets	4,441	2,842
Amortisation of intangibles	650	2,200
Auditors' remuneration	4,200	3,060
	<hr/>	<hr/>

**3 Income from charitable activities**

	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
National Lottery Fund - Seeds of Hope	-	-	-	-	67,299
National Lottery Fund - Dormant Accounts NI	-	-	24,957	24,957	49,915
National Lottery Fund - Destination Me	-	-	48,625	48,625	-
National Lottery Fund - Reconnect Recovery	-	-	57,092	57,092	-
D.S.D	-	-	13,081	13,081	12,462
Halifax Foundation	-	-	-	-	4,400
Derry & Strabane Council - PCSP	-	-	5,976	5,976	6,792
International Ireland Fund	-	-	85,304	85,304	85,572
Special grant funding	124,391	-	-	124,391	120,768
GF Trust	-	-	15,000	15,000	-
Victoria Homes	-	-	-	-	2,500
General funders	-	1,732	-	1,732	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	<b>124,391</b>	<b>1,732</b>	<b>250,035</b>	<b>376,158</b>	<b>349,708</b>

**4 Donations and legacies**

	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Donations and sponsorships	-	12,372	-	12,372	20,662
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	<b>-</b>	<b>12,372</b>	<b>-</b>	<b>12,372</b>	<b>20,662</b>

**5 Other trading income**

	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Shop income (Quirky Corner)	-	55,967	-	55,967	8,829
Fundraising events	-	51,338	-	51,338	22,007
Social Enterprise	-	10,321	-	10,321	7,480
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	<b>-</b>	<b>117,626</b>	<b>-</b>	<b>117,626</b>	<b>38,316</b>

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2024**

**6 Expenditure on charitable activities**

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Wages and salaries	40,164	57,671	70,760	168,595	166,575
Pension contributions	-	-	8,839	8,839	7,383
Staff training	240	-	913	1,153	5,235
Travel expenses	1,323	-	12,512	13,835	13,448
Volunteer expenses	2,394	-	3,153	5,547	2,811
Therapist and materials	8,682	-	856	9,538	10,106
Counselling and development	34,640	-	18,360	53,000	44,310
Project and programme costs	751	-	10,087	10,838	26,299
Rent and rates	11,001	-	31,360	42,361	20,895
Heat, light and power	3,812	-	2,767	6,579	2,091
Insurance	1,130	-	2,547	3,677	1,995
Cleaning and consumables	2,086	-	1,149	3,235	2,930
Repairs and maintenance	1,680	-	2,286	3,966	2,159
Telephone and internet	854	-	1,772	2,626	1,904
Postage, stationery and software	3,024	-	3,199	6,223	7,683
Advertising and promotion	137	-	6,898	7,035	4,426
Charity shop purchases	-	3,486	-	3,486	344
Admin and general expenses	177	-	361	538	2,256
Accountancy fees	1,458	-	-	1,458	1,505
Auditor's remuneration	1,711	-	2,489	4,200	3,060
Course facilitation, verification and certificates	11,200	-	4,201	15,401	19,976
Consultancy and professional	-	-	2,500	2,500	120
Bank charges	-	-	458	458	266
Depreciation charge	-	-	4,441	4,441	2,842
Amortisation charge	-	-	650	650	2,200
	<b>126,464</b>	<b>61,157</b>	<b>192,558</b>	<b>380,179</b>	<b>352,819</b>

**7 Governance costs**

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Wages and salaries	-	8,220	-	8,220	7,641
	<b>-</b>	<b>8,220</b>	<b>-</b>	<b>8,220</b>	<b>7,641</b>

**8 Raising funds**

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Wages and salaries	-	-	35,410	35,410	31,999
	<b>-</b>	<b>-</b>	<b>35,410</b>	<b>35,410</b>	<b>31,999</b>

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2024**

**9 Auditor's remuneration**

The auditor's remuneration amounts to an audit fee of £4,200 (2023 - £3,060). There were no accountancy or other non-audit services provided by the auditor to the charity.

**10 Trustees and key management personnel remuneration and expenses**

The trustees neither received nor waived any remuneration during the year (2023 - £Nil).

**11 Staff costs and employee benefits**

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

	2024 No.	2023 No.
Raising funds and governance	2	2
Charitable activities	7	8
	<b>9</b>	<b>10</b>

The total staff costs and employee benefits were as follows:

	2024 £	2023 £
Wages and salaries	204,047	199,438
Social security	13,479	11,081
Pension contribution costs	3,538	3,079
	<b>221,064</b>	<b>213,598</b>

No employees received total employee benefits (excluding pension costs) of more than £60,000.

**12 Intangible fixed assets**

	Software £	Total £
<b>Cost</b>		
At 1 May 2023	16,050	16,050
At 30 April 2024	16,050	16,050
<b>Amortisation</b>		
At 1 May 2023	15,400	15,400
Charged for the year	650	650
At 30 April 2024	16,050	16,050
<b>Net book value</b>		
At 30 April 2024	-	-
At 30 April 2023	650	650

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2024**

**13 Tangible fixed assets**

	Motor vehicle £	Office & computer equipment £	Total £
<b>Cost</b>			
At 1 May 2023	-	70,060	70,060
Additions	5,000	3,422	8,422
Disposals	-	( 2,434)	( 2,434)
At 30 April 2024	<u>5,000</u>	<u>71,048</u>	<u>76,048</u>
<b>Depreciation</b>			
At 1 May 2023	-	48,578	48,578
Charge for the year	639	3,802	4,441
On disposals	-	( 2,434)	( 2,434)
At 30 April 2024	<u>639</u>	<u>49,946</u>	<u>50,585</u>
<b>Net book value</b>			
At 30 April 2024	<u>4,361</u>	<u>21,102</u>	<u>25,463</u>
At 30 April 2023	<u>-</u>	<u>21,482</u>	<u>21,482</u>

**14 Debtors**

	2024 £	2023 £
Funding debtors	15,721	10,170
	<u>15,721</u>	<u>10,170</u>

**15 Creditors: amounts falling due within one year**

	2024 £	2023 £
Bank overdrafts and credit cards	387	1,302
Other taxes and social security	2,380	2,209
Trade creditors & accruals	6,655	5,786
	<u>9,422</u>	<u>9,297</u>

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2024**

**16 Related party transactions**

There were no transactions with related parties during the year that require disclosure under Companies Act 2006 or under the Charities SORP 2015 (FRS 102).

**17 Tax status**

The company is a registered charity for tax purposes (reference number XR 62608) and is exempt from corporation tax on any income or capital gains arising.

**18 Company limited by guarantee**

The company is limited by guarantee and, therefore, there is no issued share capital.

Every member of the company undertakes to contribute to the assets of the company in the event of it being wound up during a period in which they are still a member of the company, including a period of one year from the date that they ceased to be a member, providing the debts were incurred during their period as a member of the company or the debt relates to costs and expenses of a winding up.

The liability of each member in such circumstances is limited to £1.

**19 Exceptional Item**

During the year ended 30 April 2024, the charity received special grant funding of £124,391. This income is exceptional by its nature in that it is outside the charity's ongoing sources of funding.

The exceptional item is included within income from charitable activities at note 3. This income is "designated" funds of the charity and is the main reason why the charity generated a large surplus on designated funds during the year.

The directors have designated these funds to be fully expended by 31 December 2024.

**20 Funds**

	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Funds brought forward	106,507	186,376	56,441	349,324	333,097
Net income for the year	(2,073)	62,353	22,067	82,347	16,227
Transfers between funds for the year	2,073	(2,073)	0	-	-
<b>Funds carried forward</b>	<b>106,507</b>	<b>246,656</b>	<b>78,508</b>	<b>431,671</b>	<b>349,324</b>

**Fund descriptions:**

(a) Unrestricted funds

General unrestricted funds consist of incoming resources which are generated by the charity's own efforts or provided with no specific preconditions, together with the resources expended to which they relate. These usually consist of monies generated from fundraising, donations and the provision of training services and courses to external third parties.

(b) Designated funds

Designated funds are incoming resources which are unrestricted in their nature but which have been internally designated by the charity to be used for a particular purpose or expended based on its own internal budgeting system. Such funds are not subject to any restrictions set by those funders external to the charity.

A prior period adjustment of £106,249 has been brought forward into designated funds that was included within restricted funds in the year ending 30 April 2022.

(b) Restricted funds

Restricted funds consist of incoming resources which are provided for a specific purpose, together with the resources expended to which they relate. These usually consist of government grant assistance for particular projects carried out by the charity.

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2024**

**21 Analysis of net assets between funds**

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets			25,463	25,463
Debtors			15,721	15,721
Cash at bank	106,507	246,656	46,746	399,909
Current liabilities			( 9,422)	(9,422)
<b>Total</b>	<b>106,507</b>	<b>246,656</b>	<b>78,508</b>	<b>431,671</b>

**22 Going concern**

The directors have given due consideration on the ability and capacity of the company to continue to operate as a going concern.

In carrying out their assessment, the directors have considered the following matters:

1. The ability of the charity to deliver its services to end users
2. The impact (if any) on current and future funding and incoming resources
3. The logistics involved in delivering services remotely to service users using modern communication tools and technology
4. The predicted cash-flow of the charity based on known funding sources and planned expenditure

In making their assessment, the directors have considered a period of 12 months and beyond from date of approval of these financial statements.

As a result of the above assessment, the directors are satisfied that the charity can continue to operate successfully for the foreseeable future.

The financial statements are therefore prepared on the going concern basis.

**Have Your Tomorrow's (HURT)**

Northern Ireland - Charity number 101727

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# Annual return

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Company registration number  
NI068942

Charity registration number  
NIC101727

Charity tax reference  
XR 62608

## **Have Your Tomorrow's (HURT)**

### **Report and Accounts**

**Year Ended**

**30 April 2024**

**SJK & Company**

Chartered Accountants & Registered Auditors  
8 Bridge Road, Moira, Craigavon, BT67 0PF

**Have Your Tomorrow's (HURT)  
Report and accounts  
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Independent auditor's report to the members	6 to 8
Statement of financial activities	9
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**Have Your Tomorrow's (HURT)  
Company Information**

**Company registration number**  
NI068942

**Charity tax reference**  
XR62608

**Charity Commission for Northern Ireland reference**  
NIC101727

**The board of directors**  
Johnathan Hegarty (Chair)  
Irene Hewitt (Vice-chair)  
Ciaran McLaughlin (Treasurer)  
Rachel Gallagher  
Wendy McDermott  
Lynette McKinney  
Caroline Smyth-Kenyon  
Peter Barber  
Josephine Friel  
James Mc Menamin  
Stephanie Hill  
Kirsten Arbuckle

**Secretary**  
Sadie O'Reilly  
Lynette McKinney

Resigned 24 January 2024  
Appointed 7 February 2024

**Registered office**  
3 Bayview Terrace  
Derry  
BT48 7EE

**Accountants**  
Satori Accounting  
Chartered Accountants  
11 Orchard Business Park  
Pennyburn Industrial Estate  
Derry  
BT48 0LU

**Auditors**  
SJK Chartered Accountants  
8 Bridge Road  
Moirá  
Craigavon  
Northern Ireland  
BT67 0PF

**Bankers**  
Bank of Ireland  
27 Culmore Road  
Derry  
BT48 8JB

## **Have Your Tomorrow's (HURT)**

**Registered number: NI068942**

### **Trustees' Annual Report**

The trustees have pleasure in presenting their report and the financial statements of the company for the year ended 30 April 2024.

#### **Objectives and activities**

The principal objectives and activities of the charity during the year continued to be the relief of sickness and preservation of health of people suffering from the effects of drug dependency. Support is offered for their families and friends and carers by the provision of counselling and supportive help to those people who are in need who would not otherwise be able to access such services through lack of means.

In addition, the charity offers training of individuals or groups in the provision of counselling and support to advance education about drug and alcohol dependency from the point of view of the service user as well as the families, friends and carers, to foster an atmosphere of mutual support among people experiencing the effects of drug and alcohol dependency and their families, friends or carers and to raise awareness for the benefit of the public about the effects of drug and alcohol dependency and associated illness and methods of prevention or management of such illness.

The charity is a charitable company limited by guarantee. It is governed by a memorandum and articles of association.

#### **Strategic Report**

##### **Achievements and performance**

The main achievements of the charity during the year were as follows:

1. HURT secured two major funded programmes this year from the National Lottery (Destination Me, and Reconnected Recovery) This funding will provide for long term employment, support for running costs and delivery of programmes for a wide range of service users for up to four years.
2. HURT have secured three years funding from the GF Trust to deliver a range of programmes in the community and to address the shortfall in counseling costs that we had anticipated as a result of major increase in client numbers
3. We continue to develop and expand our Social Enterprise Programmes and establish new corporate partnerships with increased income. This year we have partnered with Spec Savers and delivered training to Seagate Technology, and Fintru, completing a very successful year with the Bentley Group
4. HURT's charity shop (Quirky Corner) now in its second year continues to expand and generate vital income for the charity. Through more use of social Media we are reaching more donors and customers.
5. HURT have been asked to be the sole beneficiary and organizer of the Tree Of Remembrance this year where up to 10,000 ribbons are placed on a Christmas tree in the city centre with donations going to our charity. The tree valued at over £5,000 has been gifted to HURT.

## Have Your Tomorrow's (HURT)

Registered number: NI068942

### Trustees' Annual Report

#### Analysis and risks for future income and sustainability

Following risks identified in last year's report HURT undertook a number of actions to minimize and mitigate risk ensuring the long-term viability of the charity.

To spread the income source required to maintain the services we developed further training initiatives and partnerships with a broader range of potential funders from corporate and commercial clients to community and training groups.

The fundraising ventures increased to include a more diverse range of activities.

Revamped our social media presence to reach a greater number of followers and potential donors.

Activity	Viability and opportunity	Comment
Facilitation of accredited and non accredited programmes in the North West	Income Streams, Marketing, social media	HURT promoted these through social media, and Business in the Community
Develop a bespoke training menu for corporate partners in the North West and across the province	CSR is driving a greater demand to support their workforce	Can be offered as part of corporate partnerships as a buy in for potential partners
Develop joint initiatives with the unions for workforce training	Unions have approached HURT to design training programmes	Great potential with this as many unions require training
Develop online marketing to support the charity shop	Due to restricted storage in shop larger items such as furniture or suites cannot be accommodated	Trial run with virtual shop has been successful
Consider joint applications for PEACE 5 programmes	Numerous potential tender opportunities over	Options to tender as lead or sub for some of these tenders.

## **Have Your Tomorrow's (HURT)**

**Registered number: NI068942**

### **Trustees' Annual Report**

#### **Benefits to the end users and wider society**

The directors are satisfied that the performance of the company during the year, in terms of both financial and operational results, is in line with the charity's constitution and key objectives.

#### **Financial review (including reserves policy)**

The net income for the year was £82,347 (30 April 2023 – net income £16,227). Total funds and reserves at the end of the financial year were £431,671 (2023 - £349,324).

The charity aims to have unrestricted reserves available to cover approximately the value of 6-month ongoing running costs. Based on the financial statements to 30 April 2024, this would equate to £211,905. The current level unrestricted reserves (including designated reserves) exceed this target. The trustees are confident that the charity will be able to continue to achieve this objective for the foreseeable future given the predicted funding streams.

#### **Plans for future periods**

There are no significant changes planned for the forthcoming financial year. The trustees will continue to govern the company in line with the constitution in order to achieve the objectives noted above.

#### **Structure, governance and management**

The charity is a charitable company limited by guarantee.

The charity is governed and managed by the board of directors. The directors who served the company throughout the year are shown on pages 1 and 2, together with details of the registered office and other professional advisors.

The board of directors carry out their governance role throughout the year by way of meetings every 6 weeks to review the performance of the company and to make decisions regarding the company's financial and operational matters. The directors govern the activities of the company in line with the objectives set out in the governing documents of the charity, namely the Memorandum and Articles of Association and the charity's constitution.

#### **Directors**

The directors who served the company during the period were as follows

- Johnathan Hegarty
- Irene Hewitt
- Rachel Gallagher
- James McMenamin
- Stephanie Hill
- Kirsten Arbuckle
- Wendy McDermott
- Lynette McKinney
- Caroline Smyth-Ke
- Peter Barber
- Ciaran McLaughlin
- Josephine Friel

## Have Your Tomorrow's (HURT)

Registered number: NI068942

### Trustees' Annual Report

#### Trustees' responsibilities

The trustees, who are also the directors of the company, are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the trustees are required to:

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

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

#### Disclosure of information to the auditors

We, the directors of the company who held office at the date of approval of these financial statements as set out above each confirm, so far as we are aware, that:

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

#### Auditor

SJK Chartered Accountants are deemed to be reappointed under section 487(2) of the Companies Act 2006.

#### Small company exemptions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as company directors.

On behalf of the Board

Lynette McKinney

Lynette McKinney (Nov 25, 2024 16:08 GMT)

Lynette McKinney  
Company Secretary

Approved by the board of directors on 25 November 2024

## **Have Your Tomorrow's (HURT)**

### **Independent Auditor's Report to the Members of Have Your Tomorrow's (HURT)**

#### **Opinion**

We have audited the financial statements of Have Your Tomorrow's (HURT) (the 'charitable company') for the year ended 30 April 2024 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 April 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

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

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

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

#### **Other information**

The other information comprises the information included in the trustees' annual report<sup>2</sup>, 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. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard,

#### **Opinions on other matters prescribed by the Companies Act 2006**

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

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

## Have Your Tomorrow's (HURT)

### Independent Auditor's Report to the Members of Have Your Tomorrow's (HURT)

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

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' 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 directors

As explained more fully in the trustees' responsibilities statement set out on page 5, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

#### 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.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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 charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- 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 charitable company'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 charitable company 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 (ie. gives a true and fair view).

## **Have Your Tomorrow's (HURT)**

### **Independent Auditor's Report to the Members of Have Your Tomorrow's (HURT)**

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 charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Stephen J. Kennedy*

**Mr Stephen Kennedy  
for and on behalf of  
SJK Chartered Accountants  
Chartered Accountants & Registered Auditors**

**8 Bridge Road  
Craigavon  
Northern Ireland  
BT67 0PF**

**25 November 2024**

**Have Your Tomorrow's (HURT)  
Statement of Financial Activities  
for the year ended 30 April 2024**

	Notes	Designated £	Unrestricted £	Restricted £	2024 £	2023 £
<b>Income and endowments from:</b>						
Charitable activities	3	124,391	1,732	250,035	376,158	349,708
Donations and legacies	4	-	12,372	-	12,372	20,662
Other trading income	5	-	117,626	-	117,626	38,316
<b>Total income</b>		<b>124,391</b>	<b>131,730</b>	<b>250,035</b>	<b>506,156</b>	<b>408,686</b>
<b>Expenditure on:</b>						
Charitable activities	6	126,464	61,157	192,558	380,179	352,819
Governance costs	7	-	8,220	-	8,220	7,641
Raising funds	8	-	-	35,410	35,410	31,999
<b>Total expenditure</b>		<b>126,464</b>	<b>69,377</b>	<b>227,968</b>	<b>423,809</b>	<b>392,459</b>
<b>Net income</b>		<b>(2,073)</b>	<b>62,353</b>	<b>22,067</b>	<b>82,347</b>	<b>16,227</b>
<b>Transfers between funds</b>		<b>2,073</b>	<b>(2,073)</b>		<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>-</b>	<b>60,280</b>	<b>22,067</b>	<b>82,347</b>	<b>16,227</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		106,507	186,376	56,441	349,324	333,097
<b>Total funds carried forward</b>		<b>106,507</b>	<b>246,656</b>	<b>78,508</b>	<b>431,671</b>	<b>349,324</b>

All income and expenditure derive from continuing activities

The statement of financial activities includes all gains and losses recognised during the year

**Have Your Tomorrow's (HURT)**  
**Balance Sheet**  
**as at 30 April 2024**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Intangible assets	12	-	650
Tangible assets	13	25,463	21,482
		<u>25,463</u>	<u>22,132</u>
<b>Current assets</b>			
Debtors	14	15,721	10,170
Cash at bank and in hand		399,909	326,319
		<u>415,630</u>	<u>336,489</u>
<b>Creditors: amounts falling due within one year</b>			
	15	(9,422)	(9,297)
<b>Net current assets</b>		<u>406,208</u>	<u>327,192</u>
<b>Total assets less current liabilities</b>		<u>431,671</u>	<u>349,324</u>
<b>Net assets</b>		<u>431,671</u>	<u>349,324</u>
<b>Charity funds</b>			
Designated	18		
	20	106,507	106,507
Unrestricted	20	246,656	186,376
Restricted	20	78,508	56,441
<b>Total charity funds</b>		<u>431,671</u>	<u>349,324</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic Of Ireland (FRS 102)".

The directors confirm that:

- (i) For the year ended 30 April 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies;
- (ii) The members have not required the company to obtain and audit of its accounts for the year in question in accordance with section 476;
- (iii) the directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts;
- (iv) These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime

These financial statements were approved by the directors and authorised for issue on 25 November 2024 and are signed on their behalf by:

Johnathan Hegarty  
Johnathan Hegarty (Nov 25, 2024 14:53 GMT)

**Johnathan Hegarty**  
**Director**

Irene Hewitt  
Irene Hewitt (Nov 25, 2024 15:34 GMT)

**Irene Hewitt**  
**Director**

**Have Your Tomorrow's (HURT)  
Notes to the Accounts  
for the year ended 30 April 2024**

**1 Accounting policies**

*(i) General information and basis of preparation*

Have Your Tomorrow's (HURT) is a charitable company limited by guarantee in Northern Ireland. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The nature of the charity's operations and principal activities are the relief of sickness and preservation of health of people suffering from the effects of drug and alcohol dependency, support for their families, friends and carers by the provision of counselling and supportive help to those people who are in need who would not otherwise be able to access such services through lack of means.

In addition, the charity offers training of individuals or groups in the provision of counselling and support to advance education about drug and alcohol dependency from the point of view of the service user as well as the families, friends and carers, to foster an atmosphere of mutual support among people experiencing the effects of drug and alcohol dependency and their families, friends or carers and to raise awareness for the benefit of the public about the effects of drug and alcohol dependency and associated illness and methods of prevention or management of such illness.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (NI) 2008, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2024**

***(ii) Income recognition***

Incoming resources from generated funds consists of income from fees and services generated by the charity from its main charitable activities. All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Incoming resources from charitable activities consists of grants received from various funding bodies to assist the charity in achieving its objectives. Grants of this nature are recognized in the Statement of Financial Activities when the charity is legally entitled to the income and all preconditions for receipt of the funds have been met.

***(iii) Expenditure recognition***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Staff costs have been allocated on the basis of time spent on each of the main activities of the charity, which are:

- Charitable activities (those activities associated with the charity's objects)
- Governance costs (management and administration of the charity)

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

***(iv) Fund accounting***

**Restricted Funds**

Incoming resources of the company which are provided for a specific purpose, together with the resources expended to which they relate, form part of the restricted funds of the charity.

**Unrestricted Funds**

Incoming resources which are generated by the charity's own efforts or provided with no specific preconditions, together with the resources expended to which they relate, are disclosed as part of the unrestricted funds of the charity.

***(v) Fixed assets, depreciation and amortisation***

Fixed assets are stated at historical cost. Depreciation and amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office equipment, furniture and fixtures	- 12.5% straight line
Software	- 20% straight line

***(vi) Debtors and creditors receivable/ payable within one year***

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

***(vi) Going concern***

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2024**

<b>2 Net income for the year</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<u>Net incoming resources are stated after charging:</u>		
Director's emoluments	-	-
Depreciation of owned fixed assets	4,441	2,842
Amortisation of intangibles	650	2,200
Auditors' remuneration	4,200	3,060
	<hr/>	<hr/>

**3 Income from charitable activities**

	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
National Lottery Fund - Seeds of Hope	-	-	-	-	67,299
National Lottery Fund - Dormant Accounts NI	-	-	24,957	24,957	49,915
National Lottery Fund - Destination Me	-	-	48,625	48,625	-
National Lottery Fund - Reconnect Recovery	-	-	57,092	57,092	-
D.S.D	-	-	13,081	13,081	12,462
Halifax Foundation	-	-	-	-	4,400
Derry & Strabane Council - PCSP	-	-	5,976	5,976	6,792
International Ireland Fund	-	-	85,304	85,304	85,572
Special grant funding	124,391	-	-	124,391	120,768
GF Trust	-	-	15,000	15,000	-
Victoria Homes	-	-	-	-	2,500
General funders	-	1,732	-	1,732	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	<b>124,391</b>	<b>1,732</b>	<b>250,035</b>	<b>376,158</b>	<b>349,708</b>

**4 Donations and legacies**

	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Donations and sponsorships	-	12,372	-	12,372	20,662
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	<b>-</b>	<b>12,372</b>	<b>-</b>	<b>12,372</b>	<b>20,662</b>

**5 Other trading income**

	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Shop income (Quirky Corner)	-	55,967	-	55,967	8,829
Fundraising events	-	51,338	-	51,338	22,007
Social Enterprise	-	10,321	-	10,321	7,480
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	<b>-</b>	<b>117,626</b>	<b>-</b>	<b>117,626</b>	<b>38,316</b>

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2024**

**6 Expenditure on charitable activities**

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Wages and salaries	40,164	57,671	70,760	168,595	166,575
Pension contributions	-	-	8,839	8,839	7,383
Staff training	240	-	913	1,153	5,235
Travel expenses	1,323	-	12,512	13,835	13,448
Volunteer expenses	2,394	-	3,153	5,547	2,811
Therapist and materials	8,682	-	856	9,538	10,106
Counselling and development	34,640	-	18,360	53,000	44,310
Project and programme costs	751	-	10,087	10,838	26,299
Rent and rates	11,001	-	31,360	42,361	20,895
Heat, light and power	3,812	-	2,767	6,579	2,091
Insurance	1,130	-	2,547	3,677	1,995
Cleaning and consumables	2,086	-	1,149	3,235	2,930
Repairs and maintenance	1,680	-	2,286	3,966	2,159
Telephone and internet	854	-	1,772	2,626	1,904
Postage, stationery and software	3,024	-	3,199	6,223	7,683
Advertising and promotion	137	-	6,898	7,035	4,426
Charity shop purchases	-	3,486	-	3,486	344
Admin and general expenses	177	-	361	538	2,256
Accountancy fees	1,458	-	-	1,458	1,505
Auditor's remuneration	1,711	-	2,489	4,200	3,060
Course facilitation, verification and certificates	11,200	-	4,201	15,401	19,976
Consultancy and professional	-	-	2,500	2,500	120
Bank charges	-	-	458	458	266
Depreciation charge	-	-	4,441	4,441	2,842
Amortisation charge	-	-	650	650	2,200
	<b>126,464</b>	<b>61,157</b>	<b>192,558</b>	<b>380,179</b>	<b>352,819</b>

**7 Governance costs**

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Wages and salaries	-	8,220	-	8,220	7,641
	<b>-</b>	<b>8,220</b>	<b>-</b>	<b>8,220</b>	<b>7,641</b>

**8 Raising funds**

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Wages and salaries	-	-	35,410	35,410	31,999
	<b>-</b>	<b>-</b>	<b>35,410</b>	<b>35,410</b>	<b>31,999</b>

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2024**

**9 Auditor's remuneration**

The auditor's remuneration amounts to an audit fee of £4,200 (2023 - £3,060). There were no accountancy or other non-audit services provided by the auditor to the charity.

**10 Trustees and key management personnel remuneration and expenses**

The trustees neither received nor waived any remuneration during the year (2023 - £Nil).

**11 Staff costs and employee benefits**

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

	2024 No.	2023 No.
Raising funds and governance	2	2
Charitable activities	7	8
	<b>9</b>	<b>10</b>

The total staff costs and employee benefits were as follows:

	2024 £	2023 £
Wages and salaries	204,047	199,438
Social security	13,479	11,081
Pension contribution costs	3,538	3,079
	<b>221,064</b>	<b>213,598</b>

No employees received total employee benefits (excluding pension costs) of more than £60,000.

**12 Intangible fixed assets**

	Software £	Total £
<b>Cost</b>		
At 1 May 2023	16,050	16,050
At 30 April 2024	<b>16,050</b>	<b>16,050</b>
<b>Amortisation</b>		
At 1 May 2023	15,400	15,400
Charged for the year	650	650
At 30 April 2024	<b>16,050</b>	<b>16,050</b>
<b>Net book value</b>		
At 30 April 2024	-	-
At 30 April 2023	<b>650</b>	<b>650</b>

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2024**

**13 Tangible fixed assets**

	Motor vehicle £	Office & computer equipment £	Total £
<b>Cost</b>			
At 1 May 2023	-	70,060	70,060
Additions	5,000	3,422	8,422
Disposals	-	( 2,434)	( 2,434)
At 30 April 2024	<u>5,000</u>	<u>71,048</u>	<u>76,048</u>
<b>Depreciation</b>			
At 1 May 2023	-	48,578	48,578
Charge for the year	639	3,802	4,441
On disposals	-	( 2,434)	( 2,434)
At 30 April 2024	<u>639</u>	<u>49,946</u>	<u>50,585</u>
<b>Net book value</b>			
At 30 April 2024	<u>4,361</u>	<u>21,102</u>	<u>25,463</u>
At 30 April 2023	<u>-</u>	<u>21,482</u>	<u>21,482</u>

**14 Debtors**

	2024 £	2023 £
Funding debtors	15,721	10,170
	<u>15,721</u>	<u>10,170</u>

**15 Creditors: amounts falling due within one year**

	2024 £	2023 £
Bank overdrafts and credit cards	387	1,302
Other taxes and social security	2,380	2,209
Trade creditors & accruals	6,655	5,786
	<u>9,422</u>	<u>9,297</u>

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2024**

**16 Related party transactions**

There were no transactions with related parties during the year that require disclosure under Companies Act 2006 or under the Charities SORP 2015 (FRS 102).

**17 Tax status**

The company is a registered charity for tax purposes (reference number XR 62608) and is exempt from corporation tax on any income or capital gains arising.

**18 Company limited by guarantee**

The company is limited by guarantee and, therefore, there is no issued share capital.

Every member of the company undertakes to contribute to the assets of the company in the event of it being wound up during a period in which they are still a member of the company, including a period of one year from the date that they ceased to be a member, providing the debts were incurred during their period as a member of the company or the debt relates to costs and expenses of a winding up.

The liability of each member in such circumstances is limited to £1.

**19 Exceptional Item**

During the year ended 30 April 2024, the charity received special grant funding of £124,391. This income is exceptional by its nature in that it is outside the charity's ongoing sources of funding.

The exceptional item is included within income from charitable activities at note 3. This income is "designated" funds of the charity and is the main reason why the charity generated a large surplus on designated funds during the year.

The directors have designated these funds to be fully expended by 31 December 2024.

**20 Funds**

	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Funds brought forward	106,507	186,376	56,441	349,324	333,097
Net income for the year	(2,073)	62,353	22,067	82,347	16,227
Transfers between funds for the year	2,073	(2,073)	0	-	-
<b>Funds carried forward</b>	<b>106,507</b>	<b>246,656</b>	<b>78,508</b>	<b>431,671</b>	<b>349,324</b>

**Fund descriptions:**

(a) Unrestricted funds

General unrestricted funds consist of incoming resources which are generated by the charity's own efforts or provided with no specific preconditions, together with the resources expended to which they relate. These usually consist of monies generated from fundraising, donations and the provision of training services and courses to external third parties.

(b) Designated funds

Designated funds are incoming resources which are unrestricted in their nature but which have been internally designated by the charity to be used for a particular purpose or expended based on its own internal budgeting system. Such funds are not subject to any restrictions set by those funders external to the charity.

A prior period adjustment of £106,249 has been brought forward into designated funds that was included within restricted funds in the year ending 30 April 2022.

(b) Restricted funds

Restricted funds consist of incoming resources which are provided for a specific purpose, together with the resources expended to which they relate. These usually consist of government grant assistance for particular projects carried out by the charity.

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2024**

**21 Analysis of net assets between funds**

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets			25,463	25,463
Debtors			15,721	15,721
Cash at bank	106,507	246,656	46,746	399,909
Current liabilities			( 9,422)	(9,422)
<b>Total</b>	<b>106,507</b>	<b>246,656</b>	<b>78,508</b>	<b>431,671</b>

**22 Going concern**

The directors have given due consideration on the ability and capacity of the company to continue to operate as a going concern.

In carrying out their assessment, the directors have considered the following matters:

1. The ability of the charity to deliver its services to end users
2. The impact (if any) on current and future funding and incoming resources
3. The logistics involved in delivering services remotely to service users using modern communication tools and technology
4. The predicted cash-flow of the charity based on known funding sources and planned expenditure

In making their assessment, the directors have considered a period of 12 months and beyond from date of approval of these financial statements.

As a result of the above assessment, the directors are satisfied that the charity can continue to operate successfully for the foreseeable future.

The financial statements are therefore prepared on the going concern basis.

**Have Your Tomorrow's (HURT)**

Northern Ireland - Charity number 101727

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# Accounts

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Company registration number  
NI068942

Charity registration number  
NIC101727

Charity tax reference  
XR 62608

**Have Your Tomorrow's (HURT)**

**Report and Accounts**

**Year Ended**

**30 April 2023**

**SJK & Company**

Chartered Accountants & Registered Auditors  
8 Bridge Road, Moira, Craigavon, BT67 0PF

**Have Your Tomorrow's (HURT)  
Report and accounts  
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## Have Your Tomorrow's (HURT) Company Information

**Company registration number**  
NI068942

**Charity tax reference**  
XR62608

**Charity Commission for Northern Ireland reference**  
NIC101727

### **The board of directors**

Johnathan Hegarty (Chair)

Irene Hewitt (Vice-chair)

Ciaran McLaughlin (Treasurer)

*Appointed 9 January 2023*

Rachel Gallagher

Wendy McDermott

*Appointed 3 August 2022*

Lynette McKinney

*Appointed 19 August 2022*

Caroline Smyth-Kenyon

*Appointed 9 January 2023*

Peter Barber

*Appointed 9 January 2023*

Josephine Friel

*Appointed 5 April 2023*

James Mc Menamin

Stephanie Hill

Kirsten Arbuckle

Sadie O'Reilly

*Resigned 20 April 2023*

Neill Barr

*Resigned 3 August 2022*

Fionnuala O'Reilly

*Resigned 5 April 2023*

Aoibhin Shiels

*Resigned 19 August 2022*

### **Secretary**

Sarah Kyle

*Appointed 20 April 2022*

### **Registered office**

14 Clarendon Street

Derry

BT48 7ES

### **Accountants**

Satori Accounting

Chartered Accountants

11 Orchard Business Park

Pennyburn Industrial Estate

Derry

BT48 0LU

### **Auditors**

SJK Chartered Accountants

8 Bridge Road

Moira

Craigavon

Northern Ireland

BT67 0PF

### **Bankers**

Bank of Ireland

15 Strand Road

Derry

BT47 7BT

## Have Your Tomorrow's (HURT)

Registered number: NI068942

### Trustees' Annual Report

The trustees have pleasure in presenting their report and the financial statements of the company for the year ended 30 April 2023.

#### **Objectives and activities**

The principal objectives and activities of the charity during the year continued to be the relief of sickness and preservation of health of people suffering from the effects of drug dependency. Support is offered for their families and friends and carers by the provision of counselling and supportive help to those people who are in need who would not otherwise be able to access such services through lack of means.

In addition, the charity offers training of individuals or groups in the provision of counselling and support to advance education about drug and alcohol dependency from the point of view of the service user as well as the families, friends and carers, to foster an atmosphere of mutual support among people experiencing the effects of drug and alcohol dependency and their families, friends or carers and to raise awareness for the benefit of the public about the effects of drug and alcohol dependency and associated illness and methods of prevention or management of such illness.

The charity is a charitable company limited by guarantee. It is governed by a memorandum and articles of association.

#### **Strategic Report**

##### **Achievements and performance**

The Main achievements for the charity this year were:

- 1: HURT opened a charity shop (Quirky Corner) in March 2023 in one of the main shopping centre in Derry. We signed a 12 month lease, refurbished tiled and fitted out the shop within 6 weeks opening at Easter 2023. The charity has been performing extremely well and we are aiming to have a small operating profit in the first 12 months after all opening expenses have been cleared.
- 2: HURT have delivered a number of programmes this year as part of its Social Enterprise start up exceeding planned income and continued to expand and develop its training capability to meet an increasing demand. Through a successful partnership with Business in the Community we facilitated over 12 programmes with local businesses to raise awareness of our services and forge links for future paid engagement with the companies.
- 3: HURT organised a number of charity events this year including Paws for Thought, and Comedy nights which in addition to generating income for the charity contributed to raising our profile and significantly increasing our social media presence.
- 4: HURT were successful in an award of three years funding by a philanthropist to continue to deliver essential services to vulnerable clients and facilitate awareness programmes for schools.
- 5: Drying Out Campaign partnership with the Bentley Group of 8 bars and restaurants to promote no to Low alcohol, with a percentage of sale donated to the charity.
- 6: We delivered corporate training with Inner City Trust, Find Insurance, DUPONT and Allstate Insurance

**Have Your Tomorrow's (HURT)**  
**Registered number: NI068942**  
**Trustees' Annual Report**

Following risks identified in last's years report HURT undertook a number of actions to minimise and mitigate risk ensuring the long term viability of the charity.

To spread the income source required to maintain the services we developed further training initiatives and partnerships with a broader range of potential funders from corporate and commercial clients to community and training groups.

The fund raising ventures increased to include a more diverse range of activities.

Revamped our social media presence to reach a greater number of followers and potential donors.

We carried out a skills analysis of the HURT Board and recruited a number of key people to address the needs identified such as in Finance, health, and marketing.

<b>Activity</b>	<b>Viability and opportunity</b>	<b>Comment</b>
Facilitation of accredited courses in the North West	Income Streams , Marketing ,social media	HURT promoted these through Chamber of Commerce Connected magazine which has 300 business connections.
Develop a bespoke programme with the community pharmacist.	Greater demand especially as over the counter and prescription misuse increase.	Promote as fee paying per participant.
Develop joint initiatives with the unions for workforce training	Unions have approached HURT to design training programmes.	Great potential with this as many unions require training
Develop online marketing to support the charity shop/	Due to restricted storage in shop larger items such as furniture or suites cannot be accommodated.	Trial run with virtual shop has been successful. Consider developing and marketing this.
Consider larger geographical reach for workforce training such as Belfast, Rep of Ireland.	Could be viable if sufficient participants recruited.	Test the market and calculate options.
Consider joint applications for PEACE 5 programmes	Numerous potential tender opportunities over the next 12 months with over 60 contracts	Options to tender as lead or sub for some of these tenders.

## Have Your Tomorrow's (HURT)

Registered number: NI068942

### Trustees' Annual Report

#### **Benefits to the end users and wider society**

The directors are satisfied that the performance of the company during the year, in terms of both financial and operational results, is in line with the charity's constitution and key objectives.

#### **Financial review (including reserves policy)**

The net income for the year was £16,227 (2022 - £57,160). Total funds and reserves at the end of the financial year were £349,324 (2022 - £333,097).

The charity aims to have unrestricted reserves available to cover approximately the value of 6-month ongoing running costs. Based on the financial statements to 30 April 2023, this would equate to £196,230. The current level unrestricted reserves (including designated reserves) exceed this target. The trustees are confident that the charity will be able to continue to achieve this objective for the foreseeable future given the predicted funding streams.

#### **Plans for future periods**

There are no significant changes planned for the forthcoming financial year. The trustees will continue to govern the company in line with the constitution in order to achieve the objectives noted above.

#### **Structure, governance and management**

The charity is a charitable company limited by guarantee.

The charity is governed and managed by the board of directors. The directors who served the company throughout the year are shown on pages 1 and 2, together with details of the registered office and other professional advisors.

The board of directors carry out their governance role throughout the year by way of meetings every 6 weeks to review the performance of the company and to make decisions regarding the company's financial and operational matters. The directors govern the activities of the company in line with the objectives set out in the governing documents of the charity, namely the Memorandum and Articles of Association and the charity's constitution.

**Have Your Tomorrow's (HURT)**

Registered number: NI068942

**Trustees' Annual Report**

**Trustees' responsibilities**

The trustees, who are also the directors of the company, are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the trustees are required to:

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

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

**Disclosure of information to the auditors**

We, the directors of the company who held office at the date of approval of these financial statements as set out above each confirm, so far as we are aware, that:

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

**Auditor**

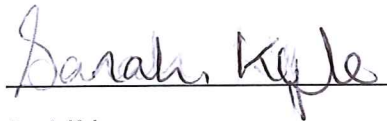
SJK Chartered Accountants are deemed to be reappointed under section 487(2) of the Companies Act 2006.

**Small company exemptions**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as company directors.

On behalf of the Board



Sarah Kyle  
Company Secretary

Approved by the board of directors on 17/11/2023.

## **Have Your Tomorrow's (HURT)**

### **Independent Auditor's Report to the Members of Have Your Tomorrow's (HURT)**

#### **Opinion**

We have audited the financial statements of Have Your Tomorrow's (HURT) (the 'charitable company') for the year ended 30 April 2023 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 April 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

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

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

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

#### **Other information**

The other information comprises the information included in the trustees' annual report<sup>2</sup>, 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. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard,

#### **Opinions on other matters prescribed by the Companies Act 2006**

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

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

## Have Your Tomorrow's (HURT)

### Independent Auditor's Report to the Members of Have Your Tomorrow's (HURT)

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

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' 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 directors

As explained more fully in the trustees' responsibilities statement set out on page 5, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

#### 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.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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 charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- 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 charitable company'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 charitable company 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 (ie. gives a true and fair view).

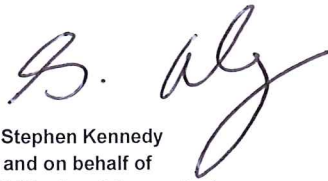
## Have Your Tomorrow's (HURT)

### Independent Auditor's Report to the Members of Have Your Tomorrow's (HURT)

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 charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Stephen Kennedy  
for and on behalf of  
SJK Chartered Accountants  
Chartered Accountants & Registered Auditors

8 Bridge Road  
Craigavon  
Northern Ireland  
BT67 0PF

14 November 2023

**Have Your Tomorrow's (HURT)  
Statement of Financial Activities  
for the year ended 30 April 2023**

	Notes	Designated £	Unrestricted £	Restricted £	2023 £	2022 £
<b>Income and endowments from:</b>						
Charitable activities	3	120,768	-	228,940	349,708	329,920
Donations and legacies	4	-	20,662	-	20,662	8,900
Income from other trading activities	5	-	38,316	-	38,316	38,864
<b>Total income</b>		<b>120,768</b>	<b>58,978</b>	<b>228,940</b>	<b>408,686</b>	<b>377,684</b>
<b>Expenditure on:</b>						
Charitable activities	6	112,869	5,272	234,678	352,819	302,130
Governance costs	7	7,641	-	-	7,641	6,693
Raising funds	8	-	-	31,999	31,999	11,701
<b>Total expenditure</b>		<b>120,510</b>	<b>5,272</b>	<b>266,677</b>	<b>392,459</b>	<b>320,524</b>
<b>Net income / (expenditure)</b>		<b>258</b>	<b>53,706</b>	<b>(37,737)</b>	<b>16,227</b>	<b>57,160</b>
<b>Transfers between funds</b>				-	-	-
<b>Net movement in funds</b>		<b>258</b>	<b>53,706</b>	<b>(37,737)</b>	<b>16,227</b>	<b>57,160</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		-	132,670	200,427	333,097	275,937
<b>Total funds carried forward</b>		<b>258</b>	<b>186,376</b>	<b>162,690</b>	<b>349,324</b>	<b>333,097</b>

All income and expenditure derive from continuing activities

The statement of financial activities includes all gains and losses recognised during the year

**Have Your Tomorrow's (HURT)**  
**Balance Sheet**  
**as at 30 April 2023**

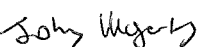
	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Intangible assets	12	650	2,850
Tangible assets	13	21,482	17,615
		<u>22,132</u>	<u>20,465</u>
<b>Current assets</b>			
Debtors	14	10,170	12,267
Cash at bank and in hand		326,319	307,474
		<u>336,489</u>	<u>319,741</u>
<b>Creditors: amounts falling due within one year</b>			
	15	(9,297)	(7,109)
<b>Net current assets</b>		<u>327,192</u>	<u>312,632</u>
<b>Total assets less current liabilities</b>		<u>349,324</u>	<u>333,097</u>
<b>Net assets</b>		<u>349,324</u>	<u>333,097</u>
<b>Charity funds</b>			
Designated	14	258	-
Unrestricted	15	186,376	132,670
Restricted	15	162,690	200,427
<b>Total charity funds</b>		<u>349,324</u>	<u>333,097</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic Of Ireland (FRS 102)".

The directors confirm that:

- (i) For the year ended 30 April 2022, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies;
- (ii) The members have not required the company to obtain and audit of its accounts for the year in question in accordance with section 476;
- (iii) the directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts;
- (iv) These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime

These financial statements were approved by the directors and authorised for issue on 14 November 2023 and are signed on their behalf by:

  
**Johnathan Hegarty**  
**Chairperson**

  
**Irene Hewitt**  
**Vice-Chair**

**Have Your Tomorrow's (HURT)  
Notes to the Accounts  
for the year ended 30 April 2023**

**1 Accounting policies**

*(i) General information and basis of preparation*

Have Your Tomorrow's (HURT) is a charitable company limited by guarantee in Northern Ireland. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The nature of the charity's operations and principal activities are the relief of sickness and preservation of health of people suffering from the effects of drug and alcohol dependency, support for their families, friends and carers by the provision of counselling and supportive help to those people who are in need who would not otherwise be able to access such services through lack of means.

In addition, the charity offers training of individuals or groups in the provision of counselling and support to advance education about drug and alcohol dependency from the point of view of the service user as well as the families, friends and carers, to foster an atmosphere of mutual support among people experiencing the effects of drug and alcohol dependency and their families, friends or carers and to raise awareness for the benefit of the public about the effects of drug and alcohol dependency and associated illness and methods of prevention or management of such illness.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (NI) 2008, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2023**

***(ii) Income recognition***

Incoming resources from generated funds consists of income from fees and services generated by the charity from its main charitable activities. All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Incoming resources from charitable activities consists of grants received from various funding bodies to assist the charity in achieving its objectives. Grants of this nature are recognized in the Statement of Financial Activities when the charity is legally entitled to the income and all preconditions for receipt of the funds have been met.

***(iii) Expenditure recognition***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Staff costs have been allocated on the basis of time spent on each of the main activities of the charity, which are:

- Charitable activities (those activities associated with the charity's objects)
- Governance costs (management and administration of the charity)

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

***(iv) Fund accounting***

Restricted Funds

Incoming resources of the company which are provided for a specific purpose, together with the resources expended to which they relate, form part of the restricted funds of the charity.

Unrestricted Funds

Incoming resources which are generated by the charity's own efforts or provided with no specific preconditions, together with the resources expended to which they relate, are disclosed as part of the unrestricted funds of the charity.

***(v) Fixed assets, depreciation and amortisation***

Fixed assets are stated at historical cost. Depreciation and amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office equipment, furniture and fixtures	- 12.5% straight line
Software	- 20% straight line

***(vi) Debtors and creditors receivable/ payable within one year***

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

***(vi) Going concern***

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2023**

<b>2 Net income for the year</b>	<b>2023</b>	<b>2022</b>
	£	£
<u>Net incoming resources are stated after charging:</u>		
Director's emoluments	-	-
Depreciation of owned fixed assets	2,842	2,807
Amortisation of intangibles	2,200	2,200
Auditors' remuneration	3,060	1,920
	<u>3,060</u>	<u>1,920</u>

**3 Income from charitable activities**

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
National Lottery Fund - Seeds of Hope	-	-	67,299	67,299	78,369
National Lottery Fund - Awards for all	-	-	-	-	9,406
Dormant Accounts NI	-	-	49,915	49,915	24,958
D.S.D.	-	-	12,462	12,462	10,073
Halifax Foundation	-	-	4,400	4,400	-
Derry & Strabane Council - PCSP	-	-	6,792	6,792	-
D.C.S.D.C. - Peace IV	-	-	-	-	20,138
Derry Credit Union	-	-	-	-	500
International Ireland Fund	-	-	85,572	85,572	76,796
Special grant funding	120,768	-	-	120,768	100,000
Community Foundation NI	-	-	-	-	4,400
Victoria Homes	-	-	2,500	2,500	-
General funders	-	-	-	-	5,280
	<u>120,768</u>	<u>-</u>	<u>228,940</u>	<u>349,708</u>	<u>329,920</u>

**4 Donations and legacies**

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Donations & sponsorships	-	20,662	-	20,662	8,900
	<u>-</u>	<u>20,662</u>	<u>-</u>	<u>20,662</u>	<u>8,900</u>

**5 Income from other trading activities**

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Shop income (Quirky Corner)	-	8,829	-	8,829	-
Fundraising events	-	22,007	-	22,007	32,552
Training and development	-	7,480	-	7,480	6,312
	<u>-</u>	<u>38,316</u>	<u>-</u>	<u>38,316</u>	<u>38,864</u>

Have Your Tomorrow's (HURT)  
Notes to the Accounts  
for the year ended 30 April 2023

6 Expenditure on charitable activities

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Wages and salaries	32,362	-	134,213	166,575	143,851
Pension contributions	91	-	7,292	7,383	7,382
Staff training	1,152	-	4,083	5,235	3,243
Travel expenses	1,846	-	11,602	13,448	9,761
Volunteer expenses	1,614	-	1,197	2,811	374
Therapist and materials	6,021	-	4,085	10,106	12,631
Counselling and development	27,760	-	16,550	44,310	40,565
Project and programme costs	5,487	-	20,812	26,299	31,259
Rent and rates	10,131	3,229	7,535	20,895	16,503
Heat, light and power	1,335	-	756	2,091	2,250
Insurance	1,041	-	954	1,995	1,350
Cleaning and consumables	1,794	-	1,136	2,930	2,612
Repairs and maintenance	766	-	1,393	2,159	2,555
Telephone and internet	747	-	1,157	1,904	2,015
Postage, stationery and software	4,252	-	3,431	7,683	4,792
Advertising and promotion	285	62	4,079	4,426	1,666
20th anniversary costs	-	-	-	-	1,424
Charity shop purchases	-	344	-	344	-
Admin and general expenses	( 120)	-	2,376	2,256	356
Accountancy fees	275	1,230	-	1,505	1,560
Auditor's remuneration	1,920	-	1,140	3,060	1,800
Course facilitation, verification and certificates	13,826	144	6,006	19,976	8,936
Consultancy and professional	-	-	120	120	-
Bank charges	3	263	-	266	238
Depreciation charge	281	-	2,561	2,842	2,807
Amortisation charge	-	-	2,200	2,200	2,200
	<u>112,869</u>	<u>5,272</u>	<u>234,678</u>	<u>352,819</u>	<u>302,130</u>

7 Governance costs

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Wages and salaries	7,641	-	-	7,641	6,693
	<u>7,641</u>	<u>-</u>	<u>-</u>	<u>7,641</u>	<u>6,693</u>

8 Expenditure on raising funds

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Wages and salaries	-	-	31,999	31,999	11,701
	<u>-</u>	<u>-</u>	<u>31,999</u>	<u>31,999</u>	<u>11,701</u>

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2023**

**9 Auditor's remuneration**

The auditor's remuneration amounts to an audit fee of £3,060 (2022 - £1,920). There were no accountancy or other non-audit services provided by the auditor to the charity.

**10 Trustees and key management personnel remuneration and expenses**

The trustees neither received nor waived any remuneration during the year (2022 - £Nil).

**11 Staff costs and employee benefits**

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

	2023 No.	2022 No.
Raising funds and governance	2	1
Charitable activities	8	7
	<u>10</u>	<u>8</u>

The total staff costs and employee benefits were as follows:

	2023 £	2022 £
Wages and salaries	199,438	153,805
Social security	11,081	12,744
Pension contribution costs	3,079	3,078
	<u>213,598</u>	<u>169,627</u>

No employees received total employee benefits (excluding pension costs) of more than £60,000.

**12 Intangible fixed assets**

	Software £	Total £
<b>Cost</b>		
At 1 May 2022	16,050	16,050
At 30 April 2023	<u>16,050</u>	<u>16,050</u>
<b>Amortisation</b>		
At 1 May 2022	13,200	13,200
Charged for the year	2,200	2,200
At 30 April 2023	<u>15,400</u>	<u>15,400</u>
<b>Net book value</b>		
At 30 April 2023	<u>650</u>	<u>650</u>
At 30 April 2022	<u>2,850</u>	<u>2,850</u>

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2023**

**13 Tangible fixed assets**

	Office & computer equipment £	Total £
<b>Cost</b>		
At 1 May 2022	63,351	63,351
Additions	6,709	6,709
At 30 April 2023	<u>70,060</u>	<u>70,060</u>
<b>Depreciation</b>		
At 1 May 2022	45,736	45,736
Charge for the year	2,842	2,200
At 30 April 2023	<u>48,578</u>	<u>47,936</u>
<b>Net book value</b>		
At 30 April 2023	<u>21,482</u>	<u>22,124</u>
At 30 April 2022	<u>17,615</u>	<u>17,615</u>

**14 Debtors**

	2023 £	2022 £
Funding debtors	10,170	12,267
Prepayments	-	-
	<u>10,170</u>	<u>12,267</u>

**15 Creditors: amounts falling due within one year**

	2023 £	2022 £
Bank overdrafts and credit cards	1,302	45
Other taxes and social security	2,209	2,404
Trade creditors & accruals	5,786	4,660
	<u>9,297</u>	<u>7,109</u>

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2023**

**16 Related party transactions**

There were no transactions with related parties during the year that require disclosure under Companies Act 2006 or under the Charities SORP 2015 (FRS 102).

**17 Tax status**

The company is a registered charity for tax purposes (reference number XR 62608) and is exempt from corporation tax on any income or capital gains arising.

**18 Company limited by guarantee**

The company is limited by guarantee and, therefore, there is no issued share capital.

Every member of the company undertakes to contribute to the assets of the company in the event of it being wound up during a period in which they are still a member of the company, including a period of one year from the date that they ceased to be a member, providing the debts were incurred during their period as a member of the company or the debt relates to costs and expenses of a winding up.

The liability of each member in such circumstances is limited to £1.

**19 Funds**

	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Funds brought forward	-	132,670	200,427	333,097	275,937
Net income for the year	258	53,706	( 37,737)	16,227	57,160
Transfers between funds for the year				-	-
<b>Funds carried forward</b>	<b>258</b>	<b>186,376</b>	<b>162,690</b>	<b>349,324</b>	<b>333,097</b>

**Fund descriptions:**

(a) Unrestricted funds

General unrestricted funds consist of incoming resources which are generated by the charity's own efforts or provided with no specific preconditions, together with the resources expended to which they relate. These usually consist of monies generated from fundraising, donations and the provision of training services and courses to external third parties.

(b) Designated funds

Designated funds are incoming resources which are unrestricted in their nature but which have been internally designated by the charity to be used for a particular purpose or expended based on its own internal budgeting system. Such funds are not subject to any restrictions set by those funders external to the charity.

(b) Restricted funds

Restricted funds consist of incoming resources which are provided for a specific purpose, together with the resources expended to which they relate. These usually consist of government grant assistance for particular projects carried out by the charity.

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2023**

**20 Analysis of net assets between funds**

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets			22,132	22,132
Debtors			10,170	10,170
Cash at bank	258	186,376	139,685	326,319
Current liabilities			( 9,297)	(9,297)
<b>Total</b>	<b><u>258</u></b>	<b><u>186,376</u></b>	<b><u>162,690</u></b>	<b><u>349,324</u></b>

**21 Going concern**

The directors have given due consideration on the ability and capacity of the charity to continue to operate as a going concern.

In making their assessment, the directors have considered a period of 12 months and beyond from date of approval of these financial statements.

As a result of the above assessment, the directors are satisfied that the charity can continue to operate successfully for the foreseeable future.

The financial statements are therefore prepared on the going concern basis.

**Have Your Tomorrow's (HURT)**

Northern Ireland - Charity number 101727

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# Annual report

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Company registration number  
NI068942

Charity registration number  
NIC101727

Charity tax reference  
XR 62608

**Have Your Tomorrow's (HURT)**

**Report and Accounts**

**Year Ended**

**30 April 2023**

**SJK & Company**

Chartered Accountants & Registered Auditors  
8 Bridge Road, Moira, Craigavon, BT67 0PF

**Have Your Tomorrow's (HURT)  
Report and accounts  
Contents**

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Charity reference and administrative details	1
Trustees annual report (including directors' & strategic report)	2 to 5
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## Have Your Tomorrow's (HURT) Company Information

**Company registration number**  
NI068942

**Charity tax reference**  
XR62608

**Charity Commission for Northern Ireland reference**  
NIC101727

### **The board of directors**

Johnathan Hegarty (Chair)

Irene Hewitt (Vice-chair)

Ciaran McLaughlin (Treasurer)

*Appointed 9 January 2023*

Rachel Gallagher

Wendy McDermott

*Appointed 3 August 2022*

Lynette McKinney

*Appointed 19 August 2022*

Caroline Smyth-Kenyon

*Appointed 9 January 2023*

Peter Barber

*Appointed 9 January 2023*

Josephine Friel

*Appointed 5 April 2023*

James Mc Menamin

Stephanie Hill

Kirsten Arbuckle

Sadie O'Reilly

*Resigned 20 April 2023*

Neill Barr

*Resigned 3 August 2022*

Fionnuala O'Reilly

*Resigned 5 April 2023*

Aoibhin Shiels

*Resigned 19 August 2022*

### **Secretary**

Sarah Kyle

*Appointed 20 April 2022*

### **Registered office**

14 Clarendon Street

Derry

BT48 7ES

### **Accountants**

Satori Accounting

Chartered Accountants

11 Orchard Business Park

Pennyburn Industrial Estate

Derry

BT48 0LU

### **Auditors**

SJK Chartered Accountants

8 Bridge Road

Moira

Craigavon

Northern Ireland

BT67 0PF

### **Bankers**

Bank of Ireland

15 Strand Road

Derry

BT47 7BT

## Have Your Tomorrow's (HURT)

Registered number: NI068942

### Trustees' Annual Report

The trustees have pleasure in presenting their report and the financial statements of the company for the year ended 30 April 2023.

#### **Objectives and activities**

The principal objectives and activities of the charity during the year continued to be the relief of sickness and preservation of health of people suffering from the effects of drug dependency. Support is offered for their families and friends and carers by the provision of counselling and supportive help to those people who are in need who would not otherwise be able to access such services through lack of means.

In addition, the charity offers training of individuals or groups in the provision of counselling and support to advance education about drug and alcohol dependency from the point of view of the service user as well as the families, friends and carers, to foster an atmosphere of mutual support among people experiencing the effects of drug and alcohol dependency and their families, friends or carers and to raise awareness for the benefit of the public about the effects of drug and alcohol dependency and associated illness and methods of prevention or management of such illness.

The charity is a charitable company limited by guarantee. It is governed by a memorandum and articles of association.

#### **Strategic Report**

##### **Achievements and performance**

The Main achievements for the charity this year were:

- 1: HURT opened a charity shop (Quirky Corner) in March 2023 in one of the main shopping centre in Derry. We signed a 12 month lease, refurbished tiled and fitted out the shop within 6 weeks opening at Easter 2023. The charity has been performing extremely well and we are aiming to have a small operating profit in the first 12 months after all opening expenses have been cleared.
- 2: HURT have delivered a number of programmes this year as part of its Social Enterprise start up exceeding planned income and continued to expand and develop its training capability to meet an increasing demand. Through a successful partnership with Business in the Community we facilitated over 12 programmes with local businesses to raise awareness of our services and forge links for future paid engagement with the companies.
- 3: HURT organised a number of charity events this year including Paws for Thought, and Comedy nights which in addition to generating income for the charity contributed to raising our profile and significantly increasing our social media presence.
- 4: HURT were successful in an award of three years funding by a philanthropist to continue to deliver essential services to vulnerable clients and facilitate awareness programmes for schools.
- 5: Drying Out Campaign partnership with the Bentley Group of 8 bars and restaurants to promote no to Low alcohol, with a percentage of sale donated to the charity.
- 6: We delivered corporate training with Inner City Trust, Find Insurance, DUPONT and Allstate Insurance

**Have Your Tomorrow's (HURT)**  
**Registered number: NI068942**  
**Trustees' Annual Report**

Following risks identified in last's years report HURT undertook a number of actions to minimise and mitigate risk ensuring the long term viability of the charity.

To spread the income source required to maintain the services we developed further training initiatives and partnerships with a broader range of potential funders from corporate and commercial clients to community and training groups.

The fund raising ventures increased to include a more diverse range of activities.

Revamped our social media presence to reach a greater number of followers and potential donors.

We carried out a skills analysis of the HURT Board and recruited a number of key people to address the needs identified such as in Finance, health, and marketing.

<b>Activity</b>	<b>Viability and opportunity</b>	<b>Comment</b>
Facilitation of accredited courses in the North West	Income Streams , Marketing ,social media	HURT promoted these through Chamber of Commerce Connected magazine which has 300 business connections.
Develop a bespoke programme with the community pharmacist.	Greater demand especially as over the counter and prescription misuse increase.	Promote as fee paying per participant.
Develop joint initiatives with the unions for workforce training	Unions have approached HURT to design training programmes.	Great potential with this as many unions require training
Develop online marketing to support the charity shop/	Due to restricted storage in shop larger items such as furniture or suites cannot be accommodated.	Trial run with virtual shop has been successful. Consider developing and marketing this.
Consider larger geographical reach for workforce training such as Belfast, Rep of Ireland.	Could be viable if sufficient participants recruited.	Test the market and calculate options.
Consider joint applications for PEACE 5 programmes	Numerous potential tender opportunities over the next 12 months with over 60 contracts	Options to tender as lead or sub for some of these tenders.

## Have Your Tomorrow's (HURT)

Registered number: NI068942

### Trustees' Annual Report

#### **Benefits to the end users and wider society**

The directors are satisfied that the performance of the company during the year, in terms of both financial and operational results, is in line with the charity's constitution and key objectives.

#### **Financial review (including reserves policy)**

The net income for the year was £16,227 (2022 - £57,160). Total funds and reserves at the end of the financial year were £349,324 (2022 - £333,097).

The charity aims to have unrestricted reserves available to cover approximately the value of 6-month ongoing running costs. Based on the financial statements to 30 April 2023, this would equate to £196,230. The current level unrestricted reserves (including designated reserves) exceed this target. The trustees are confident that the charity will be able to continue to achieve this objective for the foreseeable future given the predicted funding streams.

#### **Plans for future periods**

There are no significant changes planned for the forthcoming financial year. The trustees will continue to govern the company in line with the constitution in order to achieve the objectives noted above.

#### **Structure, governance and management**

The charity is a charitable company limited by guarantee.

The charity is governed and managed by the board of directors. The directors who served the company throughout the year are shown on pages 1 and 2, together with details of the registered office and other professional advisors.

The board of directors carry out their governance role throughout the year by way of meetings every 6 weeks to review the performance of the company and to make decisions regarding the company's financial and operational matters. The directors govern the activities of the company in line with the objectives set out in the governing documents of the charity, namely the Memorandum and Articles of Association and the charity's constitution.

**Have Your Tomorrow's (HURT)**

Registered number: NI068942

**Trustees' Annual Report**

**Trustees' responsibilities**

The trustees, who are also the directors of the company, are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the trustees are required to:

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

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

**Disclosure of information to the auditors**

We, the directors of the company who held office at the date of approval of these financial statements as set out above each confirm, so far as we are aware, that:

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

**Auditor**

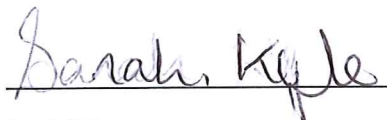
SJK Chartered Accountants are deemed to be reappointed under section 487(2) of the Companies Act 2006.

**Small company exemptions**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as company directors.

On behalf of the Board



Sarah Kyle  
Company Secretary

Approved by the board of directors on 17/11/2023.

## **Have Your Tomorrow's (HURT)**

### **Independent Auditor's Report to the Members of Have Your Tomorrow's (HURT)**

#### **Opinion**

We have audited the financial statements of Have Your Tomorrow's (HURT) (the 'charitable company') for the year ended 30 April 2023 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 April 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

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

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

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

#### **Other information**

The other information comprises the information included in the trustees' annual report<sup>2</sup>, 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. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard,

#### **Opinions on other matters prescribed by the Companies Act 2006**

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

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

## Have Your Tomorrow's (HURT)

### Independent Auditor's Report to the Members of Have Your Tomorrow's (HURT)

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

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' 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 directors

As explained more fully in the trustees' responsibilities statement set out on page 5, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

#### 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.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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 charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- 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 charitable company'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 charitable company 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 (ie. gives a true and fair view).

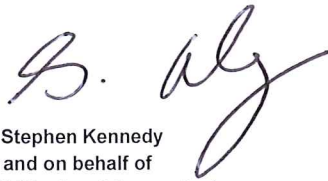
## Have Your Tomorrow's (HURT)

### Independent Auditor's Report to the Members of Have Your Tomorrow's (HURT)

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 charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Stephen Kennedy  
for and on behalf of  
SJK Chartered Accountants  
Chartered Accountants & Registered Auditors

8 Bridge Road  
Craigavon  
Northern Ireland  
BT67 0PF

14 November 2023

**Have Your Tomorrow's (HURT)  
Statement of Financial Activities  
for the year ended 30 April 2023**

	Notes	Designated £	Unrestricted £	Restricted £	2023 £	2022 £
<b>Income and endowments from:</b>						
Charitable activities	3	120,768	-	228,940	349,708	329,920
Donations and legacies	4	-	20,662	-	20,662	8,900
Income from other trading activities	5	-	38,316	-	38,316	38,864
<b>Total income</b>		<b>120,768</b>	<b>58,978</b>	<b>228,940</b>	<b>408,686</b>	<b>377,684</b>
<b>Expenditure on:</b>						
Charitable activities	6	112,869	5,272	234,678	352,819	302,130
Governance costs	7	7,641	-	-	7,641	6,693
Raising funds	8	-	-	31,999	31,999	11,701
<b>Total expenditure</b>		<b>120,510</b>	<b>5,272</b>	<b>266,677</b>	<b>392,459</b>	<b>320,524</b>
<b>Net income / (expenditure)</b>		<b>258</b>	<b>53,706</b>	<b>(37,737)</b>	<b>16,227</b>	<b>57,160</b>
<b>Transfers between funds</b>				-	-	-
<b>Net movement in funds</b>		<b>258</b>	<b>53,706</b>	<b>(37,737)</b>	<b>16,227</b>	<b>57,160</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		-	132,670	200,427	333,097	275,937
<b>Total funds carried forward</b>		<b>258</b>	<b>186,376</b>	<b>162,690</b>	<b>349,324</b>	<b>333,097</b>

All income and expenditure derive from continuing activities

The statement of financial activities includes all gains and losses recognised during the year

**Have Your Tomorrow's (HURT)**  
**Balance Sheet**  
**as at 30 April 2023**

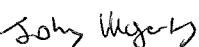
	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Intangible assets	12	650	2,850
Tangible assets	13	21,482	17,615
		<u>22,132</u>	<u>20,465</u>
<b>Current assets</b>			
Debtors	14	10,170	12,267
Cash at bank and in hand		326,319	307,474
		<u>336,489</u>	<u>319,741</u>
<b>Creditors: amounts falling due within one year</b>			
	15	(9,297)	(7,109)
<b>Net current assets</b>		<u>327,192</u>	<u>312,632</u>
<b>Total assets less current liabilities</b>		<u>349,324</u>	<u>333,097</u>
<b>Net assets</b>		<u>349,324</u>	<u>333,097</u>
<b>Charity funds</b>			
Designated	14	258	-
Unrestricted	15	186,376	132,670
Restricted	15	162,690	200,427
<b>Total charity funds</b>		<u>349,324</u>	<u>333,097</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic Of Ireland (FRS 102)".

The directors confirm that:

- (i) For the year ended 30 April 2022, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies;
- (ii) The members have not required the company to obtain and audit of its accounts for the year in question in accordance with section 476;
- (iii) the directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts;
- (iv) These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime

These financial statements were approved by the directors and authorised for issue on 14 November 2023 and are signed on their behalf by:

  
**Johnathan Hegarty**  
**Chairperson**

  
**Irene Hewitt**  
**Vice-Chair**

**Have Your Tomorrow's (HURT)  
Notes to the Accounts  
for the year ended 30 April 2023**

**1 Accounting policies**

*(i) General information and basis of preparation*

Have Your Tomorrow's (HURT) is a charitable company limited by guarantee in Northern Ireland. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The nature of the charity's operations and principal activities are the relief of sickness and preservation of health of people suffering from the effects of drug and alcohol dependency, support for their families, friends and carers by the provision of counselling and supportive help to those people who are in need who would not otherwise be able to access such services through lack of means.

In addition, the charity offers training of individuals or groups in the provision of counselling and support to advance education about drug and alcohol dependency from the point of view of the service user as well as the families, friends and carers, to foster an atmosphere of mutual support among people experiencing the effects of drug and alcohol dependency and their families, friends or carers and to raise awareness for the benefit of the public about the effects of drug and alcohol dependency and associated illness and methods of prevention or management of such illness.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (NI) 2008, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2023**

***(ii) Income recognition***

Incoming resources from generated funds consists of income from fees and services generated by the charity from its main charitable activities. All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Incoming resources from charitable activities consists of grants received from various funding bodies to assist the charity in achieving its objectives. Grants of this nature are recognized in the Statement of Financial Activities when the charity is legally entitled to the income and all preconditions for receipt of the funds have been met.

***(iii) Expenditure recognition***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Staff costs have been allocated on the basis of time spent on each of the main activities of the charity, which are:

- Charitable activities (those activities associated with the charity's objects)
- Governance costs (management and administration of the charity)

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

***(iv) Fund accounting***

Restricted Funds

Incoming resources of the company which are provided for a specific purpose, together with the resources expended to which they relate, form part of the restricted funds of the charity.

Unrestricted Funds

Incoming resources which are generated by the charity's own efforts or provided with no specific preconditions, together with the resources expended to which they relate, are disclosed as part of the unrestricted funds of the charity.

***(v) Fixed assets, depreciation and amortisation***

Fixed assets are stated at historical cost. Depreciation and amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office equipment, furniture and fixtures	- 12.5% straight line
Software	- 20% straight line

***(vi) Debtors and creditors receivable/ payable within one year***

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

***(vi) Going concern***

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2023**

<b>2 Net income for the year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<u>Net incoming resources are stated after charging:</u>		
Director's emoluments	-	-
Depreciation of owned fixed assets	2,842	2,807
Amortisation of intangibles	2,200	2,200
Auditors' remuneration	3,060	1,920
	<u>3,060</u>	<u>1,920</u>

**3 Income from charitable activities**

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
National Lottery Fund - Seeds of Hope	-	-	67,299	67,299	78,369
National Lottery Fund - Awards for all	-	-	-	-	9,406
Dormant Accounts NI	-	-	49,915	49,915	24,958
D.S.D.	-	-	12,462	12,462	10,073
Halifax Foundation	-	-	4,400	4,400	-
Derry & Strabane Council - PCSP	-	-	6,792	6,792	-
D.C.S.D.C. - Peace IV	-	-	-	-	20,138
Derry Credit Union	-	-	-	-	500
International Ireland Fund	-	-	85,572	85,572	76,796
Special grant funding	120,768	-	-	120,768	100,000
Community Foundation NI	-	-	-	-	4,400
Victoria Homes	-	-	2,500	2,500	-
General funders	-	-	-	-	5,280
	<u>120,768</u>	<u>-</u>	<u>228,940</u>	<u>349,708</u>	<u>329,920</u>

**4 Donations and legacies**

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Donations & sponsorships	-	20,662	-	20,662	8,900
	<u>-</u>	<u>20,662</u>	<u>-</u>	<u>20,662</u>	<u>8,900</u>

**5 Income from other trading activities**

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Shop income (Quirky Corner)	-	8,829	-	8,829	-
Fundraising events	-	22,007	-	22,007	32,552
Training and development	-	7,480	-	7,480	6,312
	<u>-</u>	<u>38,316</u>	<u>-</u>	<u>38,316</u>	<u>38,864</u>

Have Your Tomorrow's (HURT)  
Notes to the Accounts  
for the year ended 30 April 2023

6 Expenditure on charitable activities

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Wages and salaries	32,362	-	134,213	166,575	143,851
Pension contributions	91	-	7,292	7,383	7,382
Staff training	1,152	-	4,083	5,235	3,243
Travel expenses	1,846	-	11,602	13,448	9,761
Volunteer expenses	1,614	-	1,197	2,811	374
Therapist and materials	6,021	-	4,085	10,106	12,631
Counselling and development	27,760	-	16,550	44,310	40,565
Project and programme costs	5,487	-	20,812	26,299	31,259
Rent and rates	10,131	3,229	7,535	20,895	16,503
Heat, light and power	1,335	-	756	2,091	2,250
Insurance	1,041	-	954	1,995	1,350
Cleaning and consumables	1,794	-	1,136	2,930	2,612
Repairs and maintenance	766	-	1,393	2,159	2,555
Telephone and internet	747	-	1,157	1,904	2,015
Postage, stationery and software	4,252	-	3,431	7,683	4,792
Advertising and promotion	285	62	4,079	4,426	1,666
20th anniversary costs	-	-	-	-	1,424
Charity shop purchases	-	344	-	344	-
Admin and general expenses	( 120)	-	2,376	2,256	356
Accountancy fees	275	1,230	-	1,505	1,560
Auditor's remuneration	1,920	-	1,140	3,060	1,800
Course facilitation, verification and certificates	13,826	144	6,006	19,976	8,936
Consultancy and professional	-	-	120	120	-
Bank charges	3	263	-	266	238
Depreciation charge	281	-	2,561	2,842	2,807
Amortisation charge	-	-	2,200	2,200	2,200
	<u>112,869</u>	<u>5,272</u>	<u>234,678</u>	<u>352,819</u>	<u>302,130</u>

7 Governance costs

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Wages and salaries	7,641	-	-	7,641	6,693
	<u>7,641</u>	<u>-</u>	<u>-</u>	<u>7,641</u>	<u>6,693</u>

8 Expenditure on raising funds

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Wages and salaries	-	-	31,999	31,999	11,701
	<u>-</u>	<u>-</u>	<u>31,999</u>	<u>31,999</u>	<u>11,701</u>

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2023**

**9 Auditor's remuneration**

The auditor's remuneration amounts to an audit fee of £3,060 (2022 - £1,920). There were no accountancy or other non-audit services provided by the auditor to the charity.

**10 Trustees and key management personnel remuneration and expenses**

The trustees neither received nor waived any remuneration during the year (2022 - £Nil).

**11 Staff costs and employee benefits**

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

	2023 No.	2022 No.
Raising funds and governance	2	1
Charitable activities	8	7
	10	8

The total staff costs and employee benefits were as follows:

	2023 £	2022 £
Wages and salaries	199,438	153,805
Social security	11,081	12,744
Pension contribution costs	3,079	3,078
	213,598	169,627

No employees received total employee benefits (excluding pension costs) of more than £60,000.

**12 Intangible fixed assets**

	Software £	Total £
<b>Cost</b>		
At 1 May 2022	16,050	16,050
At 30 April 2023	16,050	16,050
<b>Amortisation</b>		
At 1 May 2022	13,200	13,200
Charged for the year	2,200	2,200
At 30 April 2023	15,400	15,400
<b>Net book value</b>		
At 30 April 2023	650	650
At 30 April 2022	2,850	2,850

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2023**

**13 Tangible fixed assets**

	Office & computer equipment £	Total £
<b>Cost</b>		
At 1 May 2022	63,351	63,351
Additions	6,709	6,709
At 30 April 2023	<u>70,060</u>	<u>70,060</u>
<b>Depreciation</b>		
At 1 May 2022	45,736	45,736
Charge for the year	2,842	2,200
At 30 April 2023	<u>48,578</u>	<u>47,936</u>
<b>Net book value</b>		
At 30 April 2023	<u>21,482</u>	<u>22,124</u>
At 30 April 2022	<u>17,615</u>	<u>17,615</u>

**14 Debtors**

	2023 £	2022 £
Funding debtors	10,170	12,267
Prepayments	-	-
	<u>10,170</u>	<u>12,267</u>

**15 Creditors: amounts falling due within one year**

	2023 £	2022 £
Bank overdrafts and credit cards	1,302	45
Other taxes and social security	2,209	2,404
Trade creditors & accruals	5,786	4,660
	<u>9,297</u>	<u>7,109</u>

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2023**

**16 Related party transactions**

There were no transactions with related parties during the year that require disclosure under Companies Act 2006 or under the Charities SORP 2015 (FRS 102).

**17 Tax status**

The company is a registered charity for tax purposes (reference number XR 62608) and is exempt from corporation tax on any income or capital gains arising.

**18 Company limited by guarantee**

The company is limited by guarantee and, therefore, there is no issued share capital.

Every member of the company undertakes to contribute to the assets of the company in the event of it being wound up during a period in which they are still a member of the company, including a period of one year from the date that they ceased to be a member, providing the debts were incurred during their period as a member of the company or the debt relates to costs and expenses of a winding up.

The liability of each member in such circumstances is limited to £1.

**19 Funds**

	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Funds brought forward	-	132,670	200,427	333,097	275,937
Net income for the year	258	53,706	( 37,737)	16,227	57,160
Transfers between funds for the year				-	-
<b>Funds carried forward</b>	<b>258</b>	<b>186,376</b>	<b>162,690</b>	<b>349,324</b>	<b>333,097</b>

**Fund descriptions:**

(a) Unrestricted funds

General unrestricted funds consist of incoming resources which are generated by the charity's own efforts or provided with no specific preconditions, together with the resources expended to which they relate. These usually consist of monies generated from fundraising, donations and the provision of training services and courses to external third parties.

(b) Designated funds

Designated funds are incoming resources which are unrestricted in their nature but which have been internally designated by the charity to be used for a particular purpose or expended based on its own internal budgeting system. Such funds are not subject to any restrictions set by those funders external to the charity.

(b) Restricted funds

Restricted funds consist of incoming resources which are provided for a specific purpose, together with the resources expended to which they relate. These usually consist of government grant assistance for particular projects carried out by the charity.

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2023**

**20 Analysis of net assets between funds**

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets			22,132	22,132
Debtors			10,170	10,170
Cash at bank	258	186,376	139,685	326,319
Current liabilities			( 9,297)	(9,297)
<b>Total</b>	<b>258</b>	<b>186,376</b>	<b>162,690</b>	<b>349,324</b>

**21 Going concern**

The directors have given due consideration on the ability and capacity of the charity to continue to operate as a going concern.

In making their assessment, the directors have considered a period of 12 months and beyond from date of approval of these financial statements.

As a result of the above assessment, the directors are satisfied that the charity can continue to operate successfully for the foreseeable future.

The financial statements are therefore prepared on the going concern basis.

**Have Your Tomorrow's (HURT)**

Northern Ireland - Charity number 101727

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# Annual return

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Company registration number  
NI068942

Charity registration number  
NIC101727

Charity tax reference  
XR 62608

**Have Your Tomorrow's (HURT)**

**Report and Accounts**

**Year Ended**

**30 April 2023**

**SJK & Company**

Chartered Accountants & Registered Auditors  
8 Bridge Road, Moira, Craigavon, BT67 0PF

**Have Your Tomorrow's (HURT)  
Report and accounts  
Contents**

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Charity reference and administrative details	1
Trustees annual report (including directors' & strategic report)	2 to 5
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Balance sheet	10
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## Have Your Tomorrow's (HURT) Company Information

**Company registration number**  
NI068942

**Charity tax reference**  
XR62608

**Charity Commission for Northern Ireland reference**  
NIC101727

### **The board of directors**

Johnathan Hegarty (Chair)

Irene Hewitt (Vice-chair)

Ciaran McLaughlin (Treasurer)

*Appointed 9 January 2023*

Rachel Gallagher

Wendy McDermott

*Appointed 3 August 2022*

Lynette McKinney

*Appointed 19 August 2022*

Caroline Smyth-Kenyon

*Appointed 9 January 2023*

Peter Barber

*Appointed 9 January 2023*

Josephine Friel

*Appointed 5 April 2023*

James Mc Menamin

Stephanie Hill

Kirsten Arbuckle

Sadie O'Reilly

*Resigned 20 April 2023*

Neill Barr

*Resigned 3 August 2022*

Fionnuala O'Reilly

*Resigned 5 April 2023*

Aoibhin Shiels

*Resigned 19 August 2022*

### **Secretary**

Sarah Kyle

*Appointed 20 April 2022*

### **Registered office**

14 Clarendon Street

Derry

BT48 7ES

### **Accountants**

Satori Accounting

Chartered Accountants

11 Orchard Business Park

Pennyburn Industrial Estate

Derry

BT48 0LU

### **Auditors**

SJK Chartered Accountants

8 Bridge Road

Moira

Craigavon

Northern Ireland

BT67 0PF

### **Bankers**

Bank of Ireland

15 Strand Road

Derry

BT47 7BT

## Have Your Tomorrow's (HURT)

Registered number: NI068942

### Trustees' Annual Report

The trustees have pleasure in presenting their report and the financial statements of the company for the year ended 30 April 2023.

#### **Objectives and activities**

The principal objectives and activities of the charity during the year continued to be the relief of sickness and preservation of health of people suffering from the effects of drug dependency. Support is offered for their families and friends and carers by the provision of counselling and supportive help to those people who are in need who would not otherwise be able to access such services through lack of means.

In addition, the charity offers training of individuals or groups in the provision of counselling and support to advance education about drug and alcohol dependency from the point of view of the service user as well as the families, friends and carers, to foster an atmosphere of mutual support among people experiencing the effects of drug and alcohol dependency and their families, friends or carers and to raise awareness for the benefit of the public about the effects of drug and alcohol dependency and associated illness and methods of prevention or management of such illness.

The charity is a charitable company limited by guarantee. It is governed by a memorandum and articles of association.

#### **Strategic Report**

##### **Achievements and performance**

The Main achievements for the charity this year were:

- 1: HURT opened a charity shop (Quirky Corner) in March 2023 in one of the main shopping centre in Derry. We signed a 12 month lease, refurbished tiled and fitted out the shop within 6 weeks opening at Easter 2023. The charity has been performing extremely well and we are aiming to have a small operating profit in the first 12 months after all opening expenses have been cleared.
- 2: HURT have delivered a number of programmes this year as part of its Social Enterprise start up exceeding planned income and continued to expand and develop its training capability to meet an increasing demand. Through a successful partnership with Business in the Community we facilitated over 12 programmes with local businesses to raise awareness of our services and forge links for future paid engagement with the companies.
- 3: HURT organised a number of charity events this year including Paws for Thought, and Comedy nights which in addition to generating income for the charity contributed to raising our profile and significantly increasing our social media presence.
- 4: HURT were successful in an award of three years funding by a philanthropist to continue to deliver essential services to vulnerable clients and facilitate awareness programmes for schools.
- 5: Drying Out Campaign partnership with the Bentley Group of 8 bars and restaurants to promote no to Low alcohol, with a percentage of sale donated to the charity.
- 6: We delivered corporate training with Inner City Trust, Find Insurance, DUPONT and Allstate Insurance

**Have Your Tomorrow's (HURT)**  
**Registered number: NI068942**  
**Trustees' Annual Report**

Following risks identified in last's years report HURT undertook a number of actions to minimise and mitigate risk ensuring the long term viability of the charity.

To spread the income source required to maintain the services we developed further training initiatives and partnerships with a broader range of potential funders from corporate and commercial clients to community and training groups.

The fund raising ventures increased to include a more diverse range of activities.

Revamped our social media presence to reach a greater number of followers and potential donors.

We carried out a skills analysis of the HURT Board and recruited a number of key people to address the needs identified such as in Finance, health, and marketing.

<b>Activity</b>	<b>Viability and opportunity</b>	<b>Comment</b>
Facilitation of accredited courses in the North West	Income Streams , Marketing ,social media	HURT promoted these through Chamber of Commerce Connected magazine which has 300 business connections.
Develop a bespoke programme with the community pharmacist.	Greater demand especially as over the counter and prescription misuse increase.	Promote as fee paying per participant.
Develop joint initiatives with the unions for workforce training	Unions have approached HURT to design training programmes.	Great potential with this as many unions require training
Develop online marketing to support the charity shop/	Due to restricted storage in shop larger items such as furniture or suites cannot be accommodated.	Trial run with virtual shop has been successful. Consider developing and marketing this.
Consider larger geographical reach for workforce training such as Belfast, Rep of Ireland.	Could be viable if sufficient participants recruited.	Test the market and calculate options.
Consider joint applications for PEACE 5 programmes	Numerous potential tender opportunities over the next 12 months with over 60 contracts	Options to tender as lead or sub for some of these tenders.

## Have Your Tomorrow's (HURT)

Registered number: NI068942

### Trustees' Annual Report

#### **Benefits to the end users and wider society**

The directors are satisfied that the performance of the company during the year, in terms of both financial and operational results, is in line with the charity's constitution and key objectives.

#### **Financial review (including reserves policy)**

The net income for the year was £16,227 (2022 - £57,160). Total funds and reserves at the end of the financial year were £349,324 (2022 - £333,097).

The charity aims to have unrestricted reserves available to cover approximately the value of 6-month ongoing running costs. Based on the financial statements to 30 April 2023, this would equate to £196,230. The current level unrestricted reserves (including designated reserves) exceed this target. The trustees are confident that the charity will be able to continue to achieve this objective for the foreseeable future given the predicted funding streams.

#### **Plans for future periods**

There are no significant changes planned for the forthcoming financial year. The trustees will continue to govern the company in line with the constitution in order to achieve the objectives noted above.

#### **Structure, governance and management**

The charity is a charitable company limited by guarantee.

The charity is governed and managed by the board of directors. The directors who served the company throughout the year are shown on pages 1 and 2, together with details of the registered office and other professional advisors.

The board of directors carry out their governance role throughout the year by way of meetings every 6 weeks to review the performance of the company and to make decisions regarding the company's financial and operational matters. The directors govern the activities of the company in line with the objectives set out in the governing documents of the charity, namely the Memorandum and Articles of Association and the charity's constitution.

**Have Your Tomorrow's (HURT)**

Registered number: NI068942

**Trustees' Annual Report**

**Trustees' responsibilities**

The trustees, who are also the directors of the company, are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the trustees are required to:

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

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

**Disclosure of information to the auditors**

We, the directors of the company who held office at the date of approval of these financial statements as set out above each confirm, so far as we are aware, that:

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

**Auditor**

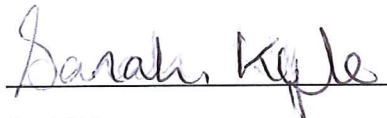
SJK Chartered Accountants are deemed to be reappointed under section 487(2) of the Companies Act 2006.

**Small company exemptions**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as company directors.

On behalf of the Board



Sarah Kyle  
Company Secretary

Approved by the board of directors on 17/11/2023.

## **Have Your Tomorrow's (HURT)**

### **Independent Auditor's Report to the Members of Have Your Tomorrow's (HURT)**

#### **Opinion**

We have audited the financial statements of Have Your Tomorrow's (HURT) (the 'charitable company') for the year ended 30 April 2023 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 April 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

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

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

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

#### **Other information**

The other information comprises the information included in the trustees' annual report<sup>2</sup>, 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. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard,

#### **Opinions on other matters prescribed by the Companies Act 2006**

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

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

## Have Your Tomorrow's (HURT)

### Independent Auditor's Report to the Members of Have Your Tomorrow's (HURT)

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

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' 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 directors

As explained more fully in the trustees' responsibilities statement set out on page 5, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

#### 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.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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 charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- 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 charitable company'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 charitable company 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 (ie. gives a true and fair view).

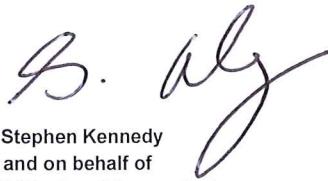
## Have Your Tomorrow's (HURT)

### Independent Auditor's Report to the Members of Have Your Tomorrow's (HURT)

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 charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Stephen Kennedy  
for and on behalf of  
SJK Chartered Accountants  
Chartered Accountants & Registered Auditors

8 Bridge Road  
Craigavon  
Northern Ireland  
BT67 0PF

14 November 2023

**Have Your Tomorrow's (HURT)  
Statement of Financial Activities  
for the year ended 30 April 2023**

	Notes	Designated £	Unrestricted £	Restricted £	2023 £	2022 £
<b>Income and endowments from:</b>						
Charitable activities	3	120,768	-	228,940	349,708	329,920
Donations and legacies	4	-	20,662	-	20,662	8,900
Income from other trading activities	5	-	38,316	-	38,316	38,864
<b>Total income</b>		<b>120,768</b>	<b>58,978</b>	<b>228,940</b>	<b>408,686</b>	<b>377,684</b>
<b>Expenditure on:</b>						
Charitable activities	6	112,869	5,272	234,678	352,819	302,130
Governance costs	7	7,641	-	-	7,641	6,693
Raising funds	8	-	-	31,999	31,999	11,701
<b>Total expenditure</b>		<b>120,510</b>	<b>5,272</b>	<b>266,677</b>	<b>392,459</b>	<b>320,524</b>
<b>Net income / (expenditure)</b>		<b>258</b>	<b>53,706</b>	<b>(37,737)</b>	<b>16,227</b>	<b>57,160</b>
<b>Transfers between funds</b>				-	-	-
<b>Net movement in funds</b>		<b>258</b>	<b>53,706</b>	<b>(37,737)</b>	<b>16,227</b>	<b>57,160</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		-	132,670	200,427	333,097	275,937
<b>Total funds carried forward</b>		<b>258</b>	<b>186,376</b>	<b>162,690</b>	<b>349,324</b>	<b>333,097</b>

All income and expenditure derive from continuing activities

The statement of financial activities includes all gains and losses recognised during the year

**Have Your Tomorrow's (HURT)**  
**Balance Sheet**  
**as at 30 April 2023**

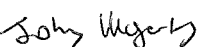
	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Intangible assets	12	650	2,850
Tangible assets	13	21,482	17,615
		<u>22,132</u>	<u>20,465</u>
<b>Current assets</b>			
Debtors	14	10,170	12,267
Cash at bank and in hand		326,319	307,474
		<u>336,489</u>	<u>319,741</u>
<b>Creditors: amounts falling due within one year</b>	15	(9,297)	(7,109)
<b>Net current assets</b>		<u>327,192</u>	<u>312,632</u>
<b>Total assets less current liabilities</b>		<u>349,324</u>	<u>333,097</u>
<b>Net assets</b>		<u>349,324</u>	<u>333,097</u>
<b>Charity funds</b>			
Designated	14	258	-
Unrestricted	15	186,376	132,670
Restricted	15	162,690	200,427
<b>Total charity funds</b>		<u>349,324</u>	<u>333,097</u>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic Of Ireland (FRS 102)".

The directors confirm that:

- (i) For the year ended 30 April 2022, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies;
- (ii) The members have not required the company to obtain and audit of its accounts for the year in question in accordance with section 476;
- (iii) the directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts;
- (iv) These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime

These financial statements were approved by the directors and authorised for issue on 14 November 2023 and are signed on their behalf by:

  
**Johnathan Hegarty**  
**Chairperson**

  
**Irene Hewitt**  
**Vice-Chair**

**Have Your Tomorrow's (HURT)  
Notes to the Accounts  
for the year ended 30 April 2023**

**1 Accounting policies**

*(i) General information and basis of preparation*

Have Your Tomorrow's (HURT) is a charitable company limited by guarantee in Northern Ireland. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The nature of the charity's operations and principal activities are the relief of sickness and preservation of health of people suffering from the effects of drug and alcohol dependency, support for their families, friends and carers by the provision of counselling and supportive help to those people who are in need who would not otherwise be able to access such services through lack of means.

In addition, the charity offers training of individuals or groups in the provision of counselling and support to advance education about drug and alcohol dependency from the point of view of the service user as well as the families, friends and carers, to foster an atmosphere of mutual support among people experiencing the effects of drug and alcohol dependency and their families, friends or carers and to raise awareness for the benefit of the public about the effects of drug and alcohol dependency and associated illness and methods of prevention or management of such illness.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (NI) 2008, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2023**

***(ii) Income recognition***

Incoming resources from generated funds consists of income from fees and services generated by the charity from its main charitable activities. All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Incoming resources from charitable activities consists of grants received from various funding bodies to assist the charity in achieving its objectives. Grants of this nature are recognized in the Statement of Financial Activities when the charity is legally entitled to the income and all preconditions for receipt of the funds have been met.

***(iii) Expenditure recognition***

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Staff costs have been allocated on the basis of time spent on each of the main activities of the charity, which are:

- Charitable activities (those activities associated with the charity's objects)
- Governance costs (management and administration of the charity)

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

***(iv) Fund accounting***

Restricted Funds

Incoming resources of the company which are provided for a specific purpose, together with the resources expended to which they relate, form part of the restricted funds of the charity.

Unrestricted Funds

Incoming resources which are generated by the charity's own efforts or provided with no specific preconditions, together with the resources expended to which they relate, are disclosed as part of the unrestricted funds of the charity.

***(v) Fixed assets, depreciation and amortisation***

Fixed assets are stated at historical cost. Depreciation and amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office equipment, furniture and fixtures	- 12.5% straight line
Software	- 20% straight line

***(vi) Debtors and creditors receivable/ payable within one year***

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

***(vi) Going concern***

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2023**

<b>2 Net income for the year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<u>Net incoming resources are stated after charging:</u>		
Director's emoluments	-	-
Depreciation of owned fixed assets	2,842	2,807
Amortisation of intangibles	2,200	2,200
Auditors' remuneration	3,060	1,920
	<hr/>	<hr/>

**3 Income from charitable activities**

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
National Lottery Fund - Seeds of Hope	-	-	67,299	67,299	78,369
National Lottery Fund - Awards for all	-	-	-	-	9,406
Dormant Accounts NI	-	-	49,915	49,915	24,958
D.S.D.	-	-	12,462	12,462	10,073
Halifax Foundation	-	-	4,400	4,400	-
Derry & Strabane Council - PCSP	-	-	6,792	6,792	-
D.C.S.D.C. - Peace IV	-	-	-	-	20,138
Derry Credit Union	-	-	-	-	500
International Ireland Fund	-	-	85,572	85,572	76,796
Special grant funding	120,768	-	-	120,768	100,000
Community Foundation NI	-	-	-	-	4,400
Victoria Homes	-	-	2,500	2,500	-
General funders	-	-	-	-	5,280
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	120,768	-	228,940	349,708	329,920

**4 Donations and legacies**

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Donations & sponsorships	-	20,662	-	20,662	8,900
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	20,662	-	20,662	8,900

**5 Income from other trading activities**

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Shop income (Quirky Corner)	-	8,829	-	8,829	-
Fundraising events	-	22,007	-	22,007	32,552
Training and development	-	7,480	-	7,480	6,312
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	38,316	-	38,316	38,864

Have Your Tomorrow's (HURT)  
Notes to the Accounts  
for the year ended 30 April 2023

6 Expenditure on charitable activities

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Wages and salaries	32,362	-	134,213	166,575	143,851
Pension contributions	91	-	7,292	7,383	7,382
Staff training	1,152	-	4,083	5,235	3,243
Travel expenses	1,846	-	11,602	13,448	9,761
Volunteer expenses	1,614	-	1,197	2,811	374
Therapist and materials	6,021	-	4,085	10,106	12,631
Counselling and development	27,760	-	16,550	44,310	40,565
Project and programme costs	5,487	-	20,812	26,299	31,259
Rent and rates	10,131	3,229	7,535	20,895	16,503
Heat, light and power	1,335	-	756	2,091	2,250
Insurance	1,041	-	954	1,995	1,350
Cleaning and consumables	1,794	-	1,136	2,930	2,612
Repairs and maintenance	766	-	1,393	2,159	2,555
Telephone and internet	747	-	1,157	1,904	2,015
Postage, stationery and software	4,252	-	3,431	7,683	4,792
Advertising and promotion	285	62	4,079	4,426	1,666
20th anniversary costs	-	-	-	-	1,424
Charity shop purchases	-	344	-	344	-
Admin and general expenses	( 120)	-	2,376	2,256	356
Accountancy fees	275	1,230	-	1,505	1,560
Auditor's remuneration	1,920	-	1,140	3,060	1,800
Course facilitation, verification and certificates	13,826	144	6,006	19,976	8,936
Consultancy and professional	-	-	120	120	-
Bank charges	3	263	-	266	238
Depreciation charge	281	-	2,561	2,842	2,807
Amortisation charge	-	-	2,200	2,200	2,200
	<u>112,869</u>	<u>5,272</u>	<u>234,678</u>	<u>352,819</u>	<u>302,130</u>

7 Governance costs

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Wages and salaries	7,641	-	-	7,641	6,693
	<u>7,641</u>	<u>-</u>	<u>-</u>	<u>7,641</u>	<u>6,693</u>

8 Expenditure on raising funds

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Wages and salaries	-	-	31,999	31,999	11,701
	<u>-</u>	<u>-</u>	<u>31,999</u>	<u>31,999</u>	<u>11,701</u>

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2023**

**9 Auditor's remuneration**

The auditor's remuneration amounts to an audit fee of £3,060 (2022 - £1,920). There were no accountancy or other non-audit services provided by the auditor to the charity.

**10 Trustees and key management personnel remuneration and expenses**

The trustees neither received nor waived any remuneration during the year (2022 - £Nil).

**11 Staff costs and employee benefits**

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

	2023 No.	2022 No.
Raising funds and governance	2	1
Charitable activities	8	7
	<b>10</b>	<b>8</b>

The total staff costs and employee benefits were as follows:

	2023 £	2022 £
Wages and salaries	199,438	153,805
Social security	11,081	12,744
Pension contribution costs	3,079	3,078
	<b>213,598</b>	<b>169,627</b>

No employees received total employee benefits (excluding pension costs) of more than £60,000.

**12 Intangible fixed assets**

	Software £	Total £
<b>Cost</b>		
At 1 May 2022	16,050	16,050
At 30 April 2023	<b>16,050</b>	<b>16,050</b>
<b>Amortisation</b>		
At 1 May 2022	13,200	13,200
Charged for the year	2,200	2,200
At 30 April 2023	<b>15,400</b>	<b>15,400</b>
<b>Net book value</b>		
At 30 April 2023	<b>650</b>	<b>650</b>
At 30 April 2022	<b>2,850</b>	<b>2,850</b>

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2023**

**13 Tangible fixed assets**

	Office & computer equipment £	Total £
<b>Cost</b>		
At 1 May 2022	63,351	63,351
Additions	6,709	6,709
At 30 April 2023	<u>70,060</u>	<u>70,060</u>
<b>Depreciation</b>		
At 1 May 2022	45,736	45,736
Charge for the year	2,842	2,200
At 30 April 2023	<u>48,578</u>	<u>47,936</u>
<b>Net book value</b>		
At 30 April 2023	<u>21,482</u>	<u>22,124</u>
At 30 April 2022	<u>17,615</u>	<u>17,615</u>

**14 Debtors**

	2023 £	2022 £
Funding debtors	10,170	12,267
Prepayments	-	-
	<u>10,170</u>	<u>12,267</u>

**15 Creditors: amounts falling due within one year**

	2023 £	2022 £
Bank overdrafts and credit cards	1,302	45
Other taxes and social security	2,209	2,404
Trade creditors & accruals	5,786	4,660
	<u>9,297</u>	<u>7,109</u>

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2023**

**16 Related party transactions**

There were no transactions with related parties during the year that require disclosure under Companies Act 2006 or under the Charities SORP 2015 (FRS 102).

**17 Tax status**

The company is a registered charity for tax purposes (reference number XR 62608) and is exempt from corporation tax on any income or capital gains arising.

**18 Company limited by guarantee**

The company is limited by guarantee and, therefore, there is no issued share capital.

Every member of the company undertakes to contribute to the assets of the company in the event of it being wound up during a period in which they are still a member of the company, including a period of one year from the date that they ceased to be a member, providing the debts were incurred during their period as a member of the company or the debt relates to costs and expenses of a winding up.

The liability of each member in such circumstances is limited to £1.

**19 Funds**

	Designated Funds	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Funds brought forward	-	132,670	200,427	333,097	275,937
Net income for the year	258	53,706	( 37,737)	16,227	57,160
Transfers between funds for the year				-	-
<b>Funds carried forward</b>	<b>258</b>	<b>186,376</b>	<b>162,690</b>	<b>349,324</b>	<b>333,097</b>

**Fund descriptions:**

(a) Unrestricted funds

General unrestricted funds consist of incoming resources which are generated by the charity's own efforts or provided with no specific preconditions, together with the resources expended to which they relate. These usually consist of monies generated from fundraising, donations and the provision of training services and courses to external third parties.

(b) Designated funds

Designated funds are incoming resources which are unrestricted in their nature but which have been internally designated by the charity to be used for a particular purpose or expended based on its own internal budgeting system. Such funds are not subject to any restrictions set by those funders external to the charity.

(b) Restricted funds

Restricted funds consist of incoming resources which are provided for a specific purpose, together with the resources expended to which they relate. These usually consist of government grant assistance for particular projects carried out by the charity.

**Have Your Tomorrow's (HURT)**  
**Notes to the Accounts**  
**for the year ended 30 April 2023**

**20 Analysis of net assets between funds**

	Designated Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets			22,132	22,132
Debtors			10,170	10,170
Cash at bank	258	186,376	139,685	326,319
Current liabilities			( 9,297)	(9,297)
<b>Total</b>	<b><u>258</u></b>	<b><u>186,376</u></b>	<b><u>162,690</u></b>	<b><u>349,324</u></b>

**21 Going concern**

The directors have given due consideration on the ability and capacity of the charity to continue to operate as a going concern.

In making their assessment, the directors have considered a period of 12 months and beyond from date of approval of these financial statements.

As a result of the above assessment, the directors are satisfied that the charity can continue to operate successfully for the foreseeable future.

The financial statements are therefore prepared on the going concern basis.