

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)

Rachel Gallagher

Wendy McDermott

Lynette McKinney

Caroline Smyth-Kenyon

Peter Barber

Josephine Friel

James Mc Menamin

Stephanie Hill

Kirsten Arbuckle

Sadie O'Reilly

Neill Barr

Fionnuala O'Reilly

Aoibhin Shiels

Appointed 9 January 2023

Appointed 3 August 2022

Appointed 19 August 2022

Appointed 9 January 2023

Appointed 9 January 2023

Appointed 5 April 2023

Resigned 20 April 2023

Resigned 3 August 2022

Resigned 5 April 2023

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

Moir

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.

Activity	Viability and opportunity	Comment
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

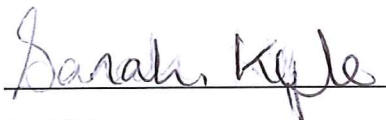
SJK Chartered Accountants are deemed to be reappointed under section 487(2) of the Companies Act 2006.

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 report², 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).

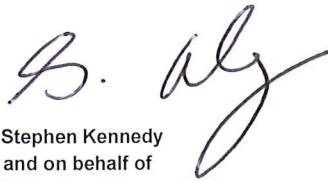
Have Your Tomorrow's (HURT)

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 £
Income and endowments from:						
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
Total income		120,768	58,978	228,940	408,686	377,684
Expenditure on:						
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
Total expenditure		120,510	5,272	266,677	392,459	320,524
Net income / (expenditure)		258	53,706	(37,737)	16,227	57,160
Transfers between funds				-	-	-
Net movement in funds		258	53,706	(37,737)	16,227	57,160
Reconciliation of funds:						
Total funds brought forward		-	132,670	200,427	333,097	275,937
Total funds carried forward		258	186,376	162,690	349,324	333,097

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

2 Net income for the year	2023 £	2022 £
<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

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
	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
	-	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
	-	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>

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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 £
Cost		
At 1 May 2022	16,050	16,050
At 30 April 2023	<u>16,050</u>	<u>16,050</u>
Amortisation		
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>
Net book value		
At 30 April 2023	<u>650</u>	<u>650</u>
At 30 April 2022	<u>2,850</u>	<u>2,850</u>

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13 Tangible fixed assets

	Office & computer equipment £	Total £
Cost		
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>
Depreciation		
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>
Net book value		
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>

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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				-	-
Funds carried forward	258	186,376	162,690	349,324	333,097

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.

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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)
Total	258	186,376	162,690	349,324

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.