

The Brain Injury Foundation

Northern Ireland · Charity number 102015

Details

Known as	BIF
Status	Received
Registered	2015-09-04
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	23 Newry Road Camlough Newry BT35 7JP BT35 7JP
Phone	02830839943
Email	management@thebraininjuryfoundation.com
Website	www.thebraininjuryfoundation.com

Activities

Purposes: To empower brain injury survivors and their carers and families to design, deliver and monitor a programme of activities and a range of services which enhance their quality of life and address their needs, in particular social isolation. To provide brain injury survivors, their carers and families with information and emotional support. To raise awareness of the needs of brain injury survivors, their carers and families.

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

How the charity works: Advice/advocacy/information, Cross-border/cross-community, Disability, Education/training, Medical/health/sickness, Sport/recreation, Volunteer development

Who the charity helps: Carers, Men, Parents, Physical disabilities, Sensory disabilities, Women

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£135,845	£141,929	£0	1

Trustees

Name	Role	Appointed
Anthony Murphy		
Arnold Carville		
Christine Davidson		
Mrs Bronach Rooney		
Mrs Heather Martin		
Philip Cloughan		

The Brain Injury Foundation

Northern Ireland - Charity number 102015

Accounts

The Brain Injury Foundation
STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 March 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Incoming Resources							
Voluntary Income	3.1	35,954	-	35,954	45,377	-	45,377
Charitable activities							
- Grants from governments and other co-funders	3.2	2,165	97,726	99,891	2,860	145,899	148,759
Total incoming resources		38,119	97,726	135,845	48,237	145,899	194,136
Resources Expended							
Raising funds	4.1	-	66,169	66,169	-	88,916	88,916
Charitable activities	4.2	-	75,760	75,760	-	97,841	97,841
Total Resources Expended		-	141,929	141,929	-	186,757	186,757
Net incoming/outgoing resources before transfers		38,119	(44,203)	(6,084)	48,237	(40,858)	7,379
Gross transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		38,119	(44,203)	(6,084)	48,237	(40,858)	7,379
Reconciliation of funds:							
Total funds beginning of the year	11	184,976	366,990	551,966	136,739	407,848	544,587
Total funds at the end of the year		223,095	322,787	545,882	184,976	366,990	551,966

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

The Brain Injury Foundation
BALANCE SHEET
as at 31 March 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	6	<u>422,810</u>	<u>422,810</u>
Current Assets			
Debtors	7	5,873	3,789
Cash at bank and In hand		<u>120,888</u>	<u>134,085</u>
		<u>126,761</u>	<u>137,874</u>
Creditors: Amounts falling due within one year	8	<u>(3,689)</u>	<u>(8,718)</u>
Net Current Assets		<u>123,072</u>	<u>129,156</u>
Total Assets less Current Liabilities		<u>545,882</u>	<u>551,966</u>
Funds			
Restricted trust funds		322,787	366,990
General fund (unrestricted)		<u>223,095</u>	<u>184,976</u>
Total funds	11	<u>545,882</u>	<u>551,966</u>

Approved by the Board of Trustees and authorised for issue on 1 October 2025 and signed on its behalf by



Frank Dolaghan
Trustee

The Brain Injury Foundation

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

1. GENERAL INFORMATION

The Brain Injury Foundation is a charity incorporated in Northern Ireland. The registered office of the company is 23 Newry Road, Camlough, Newry, Co. Down, BT35 7JP, Northern Ireland which is also the principal place of business of the company. The financial statements have been presented in Pound (£) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the charity is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the charity has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-
Plant and machinery	-
Fixtures, fittings and equipment	-

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

The Brain Injury Foundation
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

3. INCOME						
3.1 DONATIONS AND LEGACIES		Unrestricted Funds	Restricted Funds	2025	2024	
		£	£	£	£	
	Donations, Charitable & Local Giving	35,954	-	35,954	45,377	
3.2 CHARITABLE ACTIVITIES		Unrestricted Funds	Restricted Funds	2025	2024	
		£	£	£	£	
	Grants from governments and other co-funders:					
	Membership Fees	2,165	-	2,165	2,860	
	Government Grants	-	97,726	97,726	145,899	
		2,165	97,726	99,891	148,759	
4. EXPENDITURE						
4.1 RAISING FUNDS		Direct Costs	Other Costs	Support Costs	2025	2024
		£	£	£	£	£
	Fundraising Costs	61,931	-	-	61,931	81,871
	Advertising, Marketing & Other	1,347	-	-	1,347	3,313
	Staff Training	-	-	358	358	-
	Consultancy Fees	-	-	1,873	1,873	3,072
	Audit Fee	-	-	660	660	660
		63,278	-	2,891	66,169	88,916
4.2 CHARITABLE ACTIVITIES		Direct Costs	Other Costs	Support Costs	2025	2024
		£	£	£	£	£
	Water Aerobics, Art, Pilates & Other	12,191	-	-	12,191	17,224
	Respite Costs	28,871	-	-	28,871	36,144
	Rent, Rates & Insurance	-	-	5,090	5,090	12,268
	Light & Heat	-	-	5,879	5,879	5,583
	Print, Post, Stationery & Other	-	-	3,403	3,403	4,344
	Telephone & Fax	-	-	2,221	2,221	2,096
	Computer Costs	-	-	974	974	1,662
	Repairs & Maintenance	-	-	7,274	7,274	7,120
	Bank & Financial Charges	-	-	5	5	-
	Carers Circle	9,852	-	-	9,852	11,400
		50,914	-	24,846	75,760	97,841

The Brain Injury Foundation
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

4.3 SUPPORT COSTS	Cost of Raising Funds £	Charitable Activities £	2025 £	2024 £
Repairs & Maintenance	-	7,274	7,274	7,120
Legal and other professional fees	1,873	-	1,873	3,072
Print, Post & Stationery	-	3,403	3,403	4,344
Accountancy services	660	-	660	660
Light & Heat	-	5,879	5,879	5,583
Bank & Finance Charges	-	5	5	-
Computer Software Costs	-	974	974	1,662
Salaries,wages and related costs	358	-	358	-
Telephone & Fax	-	2,221	2,221	2,096
Rent, Rates & Insurance	-	5,090	5,090	12,268
	<u>2,891</u>	<u>24,846</u>	<u>27,737</u>	<u>36,805</u>
5. ANALYSIS OF SUPPORT COSTS			2025 £	2024 £
Repairs & Maintenance			7,274	7,120
Legal and other professional fees			1,873	3,072
Print, Post & Stationery			3,403	4,344
Accountancy services			660	660
Light & Heat			5,879	5,583
Bank & Finance Charges			5	-
Computer Software Costs			974	1,662
Salaries,wages and related costs			358	-
Telephone & Fax			2,221	2,096
Rent, Rates & Insurance			5,090	12,268
			<u>27,737</u>	<u>36,805</u>
6. TANGIBLE FIXED ASSETS				
	Land and buildings freehold £	Plant and machinery £	Fixtures, fittings and equipment £	Total £
Cost				
At 31 March 2025	350,414	38,496	33,900	422,810
Net book value				
At 31 March 2025	<u>350,414</u>	<u>38,496</u>	<u>33,900</u>	<u>422,810</u>
At 31 March 2024	<u>350,414</u>	<u>38,496</u>	<u>33,900</u>	<u>422,810</u>
7. DEBTORS			2025 £	2024 £
Trade debtors			3,789	3,789
Taxation and social security costs (Note 9)			2,084	-
			<u>5,873</u>	<u>3,789</u>

The Brain Injury Foundation
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

8. CREDITORS		2025	2024		
Amounts falling due within one year		£	£		
Trade creditors		2,800	4,709		
Taxation and social security costs (Note 9)		-	3,061		
Accruals and deferred income		889	948		
		3,689	8,718		
9. TAXATION AND SOCIAL SECURITY		2025	2024		
		£	£		
Debtors:					
PAYE / NI		2,084	-		
Creditors:					
PAYE / NI		-	3,061		
10. RESERVES		2025	2024		
		£	£		
At the beginning of the year		551,966	544,587		
(Deficit)/Surplus for the financial year		(6,084)	7,379		
At the end of the year		545,882	551,966		
11. FUNDS					
11.1 RECONCILIATION OF MOVEMENT IN FUNDS		Unrestricted Funds	Restricted Funds	Total Funds	
		£	£	£	
At 1 April 2023		136,739	407,848	544,587	
Movement during the financial year		48,237	(40,858)	7,379	
At 31 March 2024		184,976	366,990	551,966	
Movement during the financial year		38,119	(44,203)	(6,084)	
At 31 March 2025		223,095	322,787	545,882	
11.2 ANALYSIS OF MOVEMENTS ON FUNDS					
	Balance	Income	Expenditure	Transfers	Balance
	1 April			between	31 March
	2024			funds	2025
	£	£	£	£	£
Restricted funds					
Space & Place	366,990	97,726	141,929	-	322,787
Unrestricted funds					
Brain Injury Foundation	184,976	38,119	-	-	223,095
Total funds	551,966	135,845	141,929	-	545,882

The Brain Injury Foundation
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

11.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Restricted trust funds	422,810	-	-	422,810
Unrestricted general funds	-	124,677	(1,605)	123,072
	<u>422,810</u>	<u>124,677</u>	<u>(1,605)</u>	<u>545,882</u>

12. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

The Brain Injury Foundation

Northern Ireland - Charity number 102015

Accounts

The Brain Injury Foundation
STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 March 2024

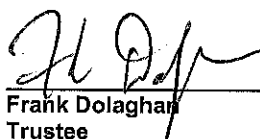
	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Incoming Resources							
Voluntary Income	3.1	45,377	-	45,377	20,950	-	20,950
Charitable activities							
- Grants from governments and other co-funders	3.2	2,860	145,899	148,759	2,988	175,953	178,941
Activities for generating funds	3.3	-	-	-	2,213	(103)	2,110
Total incoming resources		48,237	145,899	194,136	26,151	175,850	202,001
Resources Expended							
Raising funds	4.1	-	88,916	88,916	-	81,761	81,761
Charitable activities	4.2	-	97,841	97,841	-	116,784	116,784
Total Resources Expended		-	186,757	186,757	-	198,545	198,545
Net incoming/outgoing resources before transfers		48,237	(40,858)	7,379	26,151	(22,695)	3,456
Gross transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		48,237	(40,858)	7,379	26,151	(22,695)	3,456
Reconciliation of funds:							
Total funds beginning of the year	11	136,739	407,848	544,587	110,588	430,543	541,131
Total funds at the end of the year		184,976	366,990	551,966	136,739	407,848	544,587

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

The Brain Injury Foundation
BALANCE SHEET
as at 31 March 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	6	<u>422,810</u>	<u>422,810</u>
Current Assets			
Debtors	7	3,789	8,210
Cash at bank and in hand		<u>134,085</u>	<u>119,614</u>
		<u>137,874</u>	<u>127,824</u>
Creditors: Amounts falling due within one year	8	<u>(8,718)</u>	<u>(6,047)</u>
Net Current Assets		<u>129,156</u>	<u>121,777</u>
Total Assets less Current Liabilities		<u>551,966</u>	<u>544,587</u>
Funds			
Restricted trust funds		366,990	407,848
General fund (unrestricted)		<u>184,976</u>	<u>136,739</u>
Total funds	11	<u>551,966</u>	<u>544,587</u>

Approved by the Board of Trustees and authorised for issue on 18 September 2024 and signed on its behalf by



Frank Dolaghan
Trustee

The Brain Injury Foundation

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

1. GENERAL INFORMATION

The Brain Injury Foundation is a charity incorporated in Northern Ireland. The registered office of the company is 23 Newry Road, Camlough, Newry, Co. Down, BT35 7JP, Northern Ireland which is also the principal place of business of the company. The financial statements have been presented in Pound (£) which is also the functional currency of the company.

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Statement of compliance

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Incoming Resources

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Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-
Plant and machinery	-
Fixtures, fittings and equipment	-

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

The Brain Injury Foundation

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

3. INCOME

3.1 DONATIONS AND LEGACIES	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Donations, Charitable & Local Giving	45,377	-	45,377	20,950

3.2 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Grants from governments and other co-funders:				
Membership Fees	2,860	-	2,860	2,988
Government Grants	-	145,899	145,899	175,953
	2,860	145,899	148,759	178,941

3.3 OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Fundraising & Raffles	-	-	-	1,511
Sale of Goods	-	-	-	599
	-	-	-	2,110

4. EXPENDITURE

4.1 RAISING FUNDS	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Fundraising Costs	81,871	-	-	81,871	76,903
Advertising, Marketing & Other	3,313	-	-	3,313	1,620
Staff Training	-	-	-	-	711
Consultancy Fees	-	-	3,072	3,072	1,927
Audit Fee	-	-	660	660	600
	85,184	-	3,732	88,916	81,761

4.2 CHARITABLE ACTIVITIES

	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Water Aerobics, Art, Pilates & Other	17,224	-	-	17,224	44,658
Respite Costs	36,144	-	-	36,144	28,476
Rent, Rates & Insurance	-	-	12,268	12,268	11,333
Light & Heat	-	-	5,583	5,583	8,135
Print, Post, Stationery & Other	-	-	4,344	4,344	4,233
Telephone & Fax	-	-	2,096	2,096	2,233
Computer Costs	-	-	1,662	1,662	925
Repairs & Maintenance	-	-	7,120	7,120	16,727
Bank & Financial Charges	-	-	-	-	64
Carers Circle	11,400	-	-	11,400	-
	64,768	-	33,073	97,841	116,784

The Brain Injury Foundation
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

4.3 SUPPORT COSTS	Cost of Raising Funds £	Charitable Activities £	2024 £	2023 £
Repairs & Maintenance	-	7,120	7,120	16,727
Legal and other professional fees	3,072	-	3,072	1,927
Print, Post & Stationery	-	4,344	4,344	4,233
Accountancy services	660	-	660	600
Light & Heat	-	5,583	5,583	8,135
Bank & Finance Charges	-	-	-	64
Computer Software Costs	-	1,662	1,662	925
Salaries,wages and related costs	-	-	-	711
Telephone & Fax	-	2,096	2,096	2,233
Rent, Rates & Insurance	-	12,268	12,268	11,333
	<u>3,732</u>	<u>33,073</u>	<u>36,805</u>	<u>46,888</u>

5. ANALYSIS OF SUPPORT COSTS

	2024 £	2023 £
Repairs & Maintenance	7,120	16,727
Legal and other professional fees	3,072	1,927
Print, Post & Stationery	4,344	4,233
Accountancy services	660	600
Light & Heat	5,583	8,135
Bank & Finance Charges	-	64
Computer Software Costs	1,662	925
Salaries,wages and related costs	-	711
Telephone & Fax	2,096	2,233
Rent, Rates & Insurance	12,268	11,333
	<u>36,805</u>	<u>46,888</u>

6. TANGIBLE FIXED ASSETS

Cost	Land and buildings freehold £	Plant and machinery £	Fixtures, fittings and equipment £	Total £
At 31 March 2024	350,414	38,496	33,900	422,810
Net book value At 31 March 2024	<u>350,414</u>	<u>38,496</u>	<u>33,900</u>	<u>422,810</u>
At 31 March 2023	<u>350,414</u>	<u>38,496</u>	<u>33,900</u>	<u>422,810</u>

7. DEBTORS

	2024 £	2023 £
Trade debtors	<u>3,789</u>	<u>8,210</u>

The Brain Injury Foundation
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

8. CREDITORS		2024	2023		
Amounts falling due within one year		£	£		
Trade creditors		4,709	4,086		
Taxation and social security costs (Note 9)		3,061	1,421		
Accruals and deferred income		948	540		
		<u>8,718</u>	<u>6,047</u>		
9. TAXATION AND SOCIAL SECURITY		2024	2023		
		£	£		
Creditors:					
PAYE / NI		3,061	1,421		
		<u>3,061</u>	<u>1,421</u>		
10. RESERVES		2024	2023		
		£	£		
At the beginning of the year		544,587	541,131		
Surplus for the financial year		7,379	3,456		
		<u>551,966</u>	<u>544,587</u>		
11. FUNDS					
11.1 RECONCILIATION OF MOVEMENT IN FUNDS		Unrestricted Funds	Restricted Funds		
		£	£		
At 1 April 2022		110,588	430,543		
Movement during the financial year		26,151	(22,695)		
		<u>136,739</u>	<u>407,848</u>		
At 31 March 2023		136,739	407,848		
Movement during the financial year		48,237	(40,858)		
		<u>184,976</u>	<u>366,990</u>		
At 31 March 2024		<u>184,976</u>	<u>366,990</u>		
11.2 ANALYSIS OF MOVEMENTS ON FUNDS					
	Balance	Income	Expenditure	Transfers	Balance
	1 April			between	31 March
	2023			funds	2024
	£	£	£	£	£
Restricted funds					
Space & Place	407,848	145,899	186,757	-	366,990
Unrestricted funds					
Brain Injury Foundation	136,739	48,237	-	-	184,976
	<u>544,587</u>	<u>194,136</u>	<u>186,757</u>	<u>-</u>	<u>551,966</u>

The Brain Injury Foundation
NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2024

11.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Current assets	Current liabilities	Total
	£	£	£	£
Restricted trust funds	422,810	-	-	422,810
Unrestricted general funds	-	137,874	(8,718)	129,156
	<u>422,810</u>	<u>137,874</u>	<u>(8,718)</u>	<u>551,966</u>

12. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

The Brain Injury Foundation

Northern Ireland - Charity number 102015

Annual report

The Brain Injury Foundation TRUSTEES' REPORT

for the financial year ended 31 March 2024

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 March 2024.

The financial statements are prepared in accordance with the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of The Brain Injury Foundation present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2024.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Charities Act (Northern Ireland) 2008 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Mission Statement

Our mission is to empower brain injury survivors and their carers and families to design, deliver and monitor a programme of activities and a range of services which enhance their quality of life and address their needs, in particular social isolation. We aim to provide brain injury survivors, their carers and families with information and emotional support and also to raise awareness of the needs of brain injury survivors, their carers and families.

Brain injury survivors and their carers and family members will be able to lead a better quality of life with maximum levels of independence and will benefit from reduced levels of social isolation. Our aim is that our members will develop new friendships and social networks and will acquire new skills and pastimes. Brain injury survivors and their carers and family members will have enhanced levels of personal self-esteem and confidence. We also strive to ensure brain injury survivors will optimise their levels of access to medical and social care services along with reduced levels of depression, stress and anxiety. Brain injury survivors, their carers and family members will have an enhanced quality of family life together where appropriate.

Objectives

We organise a range of dedicated social events for brain injury survivors, their carers and family members e.g. Christmas party, barbecue, Halloween party. We hold a weekly Open House drop in facility where brain injury survivors can play pool, boccia, board games, bingo, quizzes and can have tea and coffee and opportunities to chat with friends. We also support brain injury survivors, their carers and family members to access new technology through the provision of tablet computers and training in their use. We provide training to brain injury survivors and their carers and family members in skills such as gardening, cooking, arts and crafts, flower arranging, dancing and cake decorating. We also offer a free confidential telephone help line service on a 24/7 basis operated by our volunteers. We offer leisure activities such as water aerobics and pilates to brain injury survivors and their carers and family members. We also produce a monthly newsletter which is mailed to all members as well as operating a texting service which keeps members informed of our upcoming activities. We organise an annual four day respite break for brain injury survivors, their carers and families. We offer personal development workshops to brain injury survivors, their carers and families.

Results and Dividends

At the end of the financial year the charity has assets of £560,684 (2023 - £550,634) and liabilities of £8,718 (2023 - £6,047). The net assets of the charity have increased by £7,379.

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

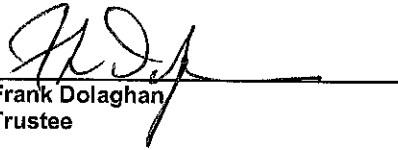
Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. The Brain Injury Foundation subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

The Brain Injury Foundation
TRUSTEES' REPORT
for the financial year ended 31 March 2024

Approved by the Board of Trustees on 18 September 2024 and signed on its behalf by:


Frank Dolaghan
Trustee

The Brain Injury Foundation
STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2024

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act (Northern Ireland) 2008.

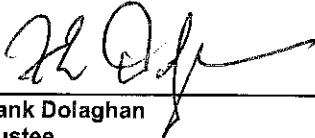
In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 18 September 2024 and signed on its behalf by:



Frank Dolaghan
Trustee

The Brain Injury Foundation

Northern Ireland - Charity number 102015

Annual return

The Brain Injury Foundation

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF THE BRAIN INJURY FOUNDATION

I have examined the financial statements of the charity for the financial year ended 31 March 2024, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with the Charities Act (Northern Ireland) 2008. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for my work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this financial year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is my responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity financial statements as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 63 of the Charities Act
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

DALY PARK & COMPANY LTD

Chartered Accountants
6 Trevor Hill
Newry
Co. Down
BT34 1DN
Northern Ireland

Date: 18 September 2024

The Brain Injury Foundation

Northern Ireland - Charity number 102015

Accounts

The Brain Injury Foundation
STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 March 2023


	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Incoming Resources							
Voluntary Income	3.1	20,950	-	20,950	9,118	-	9,118
Charitable activities							
- Grants from governments and other co-funders	3.2	2,988	175,953	178,941	2,235	189,231	191,466
Activities for generating funds	3.3	2,213	(103)	2,110	4,182	(80)	4,102
Total incoming resources		26,151	175,850	202,001	15,535	189,151	204,686
Resources Expended							
Raising funds	4.1	-	81,761	81,761	-	72,592	72,592
Charitable activities	4.2	-	116,784	116,784	-	85,627	85,627
Total Resources Expended		-	198,545	198,545	-	158,219	158,219
Net incoming/outgoing resources before transfers		26,151	(22,695)	3,456	15,535	30,932	46,467
Gross transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		26,151	(22,695)	3,456	15,535	30,932	46,467
Reconciliation of funds							
Balances brought forward at 1 April 2022	12	110,588	430,543	541,131	95,053	399,611	494,664
Balances carried forward at 31 March 2023		136,739	407,848	544,587	110,588	430,543	541,131

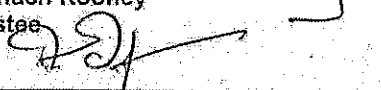
The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

The Brain Injury Foundation
BALANCE SHEET
as at 31 March 2023

	Notes	2023 £	2022 £
Fixed Assets			
Tangible assets	7	422,810	414,490
Current Assets			
Debtors	8	8,210	-
Cash at bank and in hand		119,614	135,478
		127,824	135,478
Creditors: Amounts falling due within one year	9	(6,047)	(8,837)
Net Current Assets		121,777	126,641
Total Assets less Current Liabilities		544,587	541,131
Funds			
Restricted trust funds		407,848	430,543
General fund (unrestricted)		136,739	110,588
Total funds	12	544,587	541,131

Approved by the Board of Trustees and authorised for issue on 23 June 2023 and signed on its behalf by


Bronach Rooney
Trustee


Frank Dolaghan
Trustee

The Brain Injury Foundation

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

1. GENERAL INFORMATION

The Brain Injury Foundation is a charity incorporated in Northern Ireland. The registered office of the company is 23 Newry Road, Camlough, Newry, Co. Down, BT35 7JP, Northern Ireland which is also the principal place of business of the company. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the company.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the charity is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the charity has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-
Plant and machinery	-
Fixtures, fittings and equipment	-

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

The Brain Injury Foundation
NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2023

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

3. INCOME						
3.1	DONATIONS AND LEGACIES	Unrestricted Funds	Restricted Funds	2023	2022	
		£	£	£	£	
	Donations, Charitable & Local Giving	20,950	-	20,950	9,118	
		<u>20,950</u>	<u>-</u>	<u>20,950</u>	<u>9,118</u>	
3.2	CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2023	2022	
		£	£	£	£	
	Membership Fees	2,988	-	2,988	2,235	
	Government Grants	-	175,953	175,953	189,231	
		<u>2,988</u>	<u>175,953</u>	<u>178,941</u>	<u>191,466</u>	
3.3	OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	2023	2022	
		£	£	£	£	
	Fundraising & Raffles	1,614	(103)	1,511	2,365	
	Sale of Goods	599	-	599	1,737	
		<u>2,213</u>	<u>(103)</u>	<u>2,110</u>	<u>4,102</u>	
4. EXPENDITURE						
4.1	RAISING FUNDS	Direct Costs	Other Costs	Support Costs		
		£	£	£	2023	
					2022	
		£	£	£	£	
	Fundraising Costs	76,903	-	-	76,903	63,698
	Advertising, Marketing & Other	1,620	-	-	1,620	3,306
	Staff Training	-	-	711	711	1,445
	Consultancy Fees	-	-	1,927	1,927	3,203
	Audit Fee	-	-	600	600	940
		<u>78,523</u>	<u>-</u>	<u>3,238</u>	<u>81,761</u>	<u>72,592</u>
4.2	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2023	2022
		£	£	£	£	£
	Water Aerobics, Art, Pilates & Other	44,658	-	-	44,658	38,915
	Respite Costs	28,476	-	-	28,476	15,772
	Rent, Rates & Insurance	-	-	11,333	11,333	13,213
	Light & Heat	-	-	8,135	8,135	4,704
	Print, Post, Stationery & Other	-	-	4,233	4,233	4,392
	Telephone & Fax	-	-	2,233	2,233	3,288
	Computer Costs	-	-	925	925	1,264
	Repairs & Maintenance	-	-	16,727	16,727	3,999
	Bank & Financial Charges	-	-	64	64	80
		<u>73,134</u>	<u>-</u>	<u>43,650</u>	<u>116,784</u>	<u>85,627</u>

The Brain Injury Foundation
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2023

continued

4.3 SUPPORT COSTS

	Cost of Raising Funds	Charitable Activities	2023	2022
	£	£	£	£
Computer Software Costs	-	925	925	1,264
Telephone & Fax	-	2,233	2,233	3,288
Bank & Finance Charges	-	64	64	80
Print, Post & Stationery	-	4,233	4,233	4,392
Rent, Rates & Insurance	-	11,333	11,333	13,213
Salaries, wages and related costs	711	-	711	1,445
Light & Heat	-	8,135	8,135	4,704
Accountancy services	600	-	600	940
Legal and other professional fees	1,927	-	1,927	3,203
Repairs & Maintenance	-	16,727	16,727	3,999
	3,238	43,650	46,888	36,528

5. ANALYSIS OF SUPPORT COSTS

	2023	2022
	£	£
Computer Software Costs	925	1,264
Telephone & Fax	2,233	3,288
Bank & Finance Charges	64	80
Print, Post & Stationery	4,233	4,392
Rent, Rates & Insurance	11,333	13,213
Salaries, wages and related costs	711	1,445
Light & Heat	8,135	4,704
Accountancy services	600	940
Legal and other professional fees	1,927	3,203
Repairs & Maintenance	16,727	3,999
	46,888	36,528

6. INTEREST PAYABLE AND SIMILAR CHARGES

	2023	2022
	£	£
On bank loans and overdrafts	-	17

7. TANGIBLE FIXED ASSETS

	Land and buildings freehold	Plant and machinery	Fixtures, fittings and equipment	Total
	£	£	£	£
Cost				
At 1 April 2022	350,414	31,876	32,200	414,490
Additions	-	6,620	1,700	8,320
At 31 March 2023	350,414	38,496	33,900	422,810
Net book value				
At 31 March 2023	350,414	38,496	33,900	422,810
At 31 March 2022	350,414	31,876	32,200	414,490

8. DEBTORS

	2023	2022
	£	£
Trade debtors	8,210	-

The Brain Injury Foundation
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2023

continued

9.	CREDITORS Amounts falling due within one year	2023 £	2022 £			
	Trade creditors	4,086	5,576			
	Taxation and social security costs (Note 11)	1,421	2,063			
	Accruals and deferred income	540	1,198			
		<u>6,047</u>	<u>8,837</u>			
10.	TAXATION AND SOCIAL SECURITY	2023 £	2022 £			
	Creditors: PAYE / NI	<u>1,421</u>	<u>2,063</u>			
11.	RESERVES	2023 £	2022 £			
	At 1 April 2022	541,131	494,663			
	Surplus for the financial year	3,456	46,468			
	At 31 March 2023	<u>544,587</u>	<u>541,131</u>			
12.	FUNDS					
12.1	RECONCILIATION OF MOVEMENT IN FUNDS	Unrestricted Funds £	Restricted Funds £	Total Funds £		
	At 1 April 2021	95,053	399,611	494,664		
	Movement during the financial year	15,535	30,932	46,467		
	At 31 March 2022	110,588	430,543	541,131		
	Movement during the financial year	26,151	(22,695)	3,456		
	At 31 March 2023	<u>136,739</u>	<u>407,848</u>	<u>544,587</u>		
12.2	ANALYSIS OF MOVEMENTS ON FUNDS					
		Balance 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2023 £
	Restricted funds					
	Space & Place	430,543	175,953	198,648	-	407,848
	Unrestricted funds					
	Brain Injury Foundation	110,588	26,151	-	-	136,739
	Total funds	<u>541,131</u>	<u>202,104</u>	<u>198,648</u>	<u>-</u>	<u>544,587</u>

The Brain Injury Foundation
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2023

continued

12.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Current assets	Current liabilities	Total
	£	£	£	£
Restricted trust funds	422,810	-	-	422,810
Unrestricted general funds	-	127,824	(6,047)	121,777
	<u>422,810</u>	<u>127,824</u>	<u>(6,047)</u>	<u>544,587</u>

13. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

The Brain Injury Foundation

Northern Ireland - Charity number 102015

Annual report

The Brain Injury Foundation TRUSTEES' REPORT

for the financial year ended 31 March 2023

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 March 2023.

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The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of The Brain Injury Foundation present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2023.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Charities Act (Northern Ireland) 2008 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Mission Statement

Our mission is to empower brain injury survivors and their carers and families to design, deliver and monitor a programme of activities and a range of services which enhance their quality of life and address their needs, in particular social isolation. We aim to provide brain injury survivors, their carers and families with information and emotional support and also to raise awareness of the needs of brain injury survivors, their carers and families.

Brain injury survivors and their carers and family members will be able to lead a better quality of life with maximum levels of independence and will benefit from reduced levels of social isolation. Our aim is that our members will develop new friendships and social networks and will acquire new skills and pastimes. Brain injury survivors and their carers and family members will have enhanced levels of personal self-esteem and confidence. We also strive to ensure brain injury survivors will optimise their levels of access to medical and social care services along with reduced levels of depression, stress and anxiety. Brain injury survivors, their carers and family members will have an enhanced quality of family life together where appropriate.

Objectives

We organise a range of dedicated social events for brain injury survivors, their carers and family members e.g. Christmas party, barbecue, Halloween party. We hold a weekly Open House drop in facility where brain injury survivors can play pool, boccia, board games, bingo, quizzes and can have tea and coffee and opportunities to chat with friends. We also support brain injury survivors, their carers and family members to access new technology through the provision of tablet computers and training in their use. We provide training to brain injury survivors and their carers and family members in skills such as gardening, cooking, arts and crafts, flower arranging, dancing and cake decorating. We also offer a free confidential telephone help line service on a 24/7 basis operated by our volunteers. We offer leisure activities such as water aerobics and pilates to brain injury survivors and their carers and family members. We also produce a monthly newsletter which is mailed to all members as well as operating a texting service which keeps members informed of our upcoming activities. We organise an annual four day respite break for brain injury survivors, their carers and families. We offer personal development workshops to brain injury survivors, their carers and families.

Results and Dividends

At the end of the financial year the charity has assets of £550,634 (2022 - £549,968) and liabilities of £6,047 (2022 - £8,837). The net assets of the charity have increased by £3,456.

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. The Brain Injury Foundation subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

The Brain Injury Foundation
REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Bronach Rooney
Frank Dolaghan
Kate McGuigan
Julie Wilson
Anthony Murphy
Alice O'Hanlon
Janette McDermott
Linda Wilson
Robert Newell

Charity Number in Northern Ireland

102015

Principal Address

23 Newry Road
Camlough
Newry
Co. Down
BT35 7JP
Northern Ireland

Independent Examiner

Daly Park & Company Ltd
Chartered Accountants
6 Trevor Hill
Newry
Co. Down
BT34 1DN
Northern Ireland

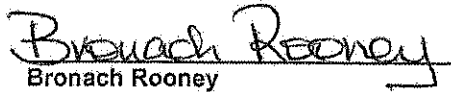
Bankers

Ulster Bank Limited
86 Hill Street
Newry
Co. Down
BT34 1BT
Northern Ireland

The Brain Injury Foundation
TRUSTEES' REPORT


for the financial year ended 31 March 2023

Approved by the Board of Trustees on 23 June 2023 and signed on its behalf by:



Bronach Rooney

Trustee



Frank Dolaghan

Trustee

The Brain Injury Foundation

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2023

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act (Northern Ireland) 2008.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 23 June 2023 and signed on its behalf by:


Bronach Rooney
Trustee


Frank Dolaghan
Trustee

The Brain Injury Foundation

Northern Ireland - Charity number 102015

Annual return

The Brain Injury Foundation

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF THE BRAIN INJURY FOUNDATION

I have examined the financial statements of the charity for the financial year ended 31 March 2023, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with the Charities Act (Northern Ireland) 2008. My work has been undertaken so that I might compile the financial statements that I have been engaged to compile, report to the Board of Trustees that I have done so, and state those matters that I have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for my work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this financial year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is my responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity financial statements as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention which gives me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 63 of the Charities Act
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Daly Park & Company Ltd
DALY PARK & COMPANY LTD
Chartered Accountants
6 Trevor Hill
Newry
Co. Down
BT34 1DN
Northern Ireland

Date: 23 June 2023