

The Lighthouse (Ireland)
(A company limited by guarantee, not having a share capital)
Annual Report and Audited Financial Statements
for the financial year ended 31 March 2023

Quarter
Chartered Accountants and Statutory Auditors
St Anne's House
15 Church Street
Cathedral Quarter
Belfast
BT1 1PG

Company Number: NI065006
Charity Number: 102400

The Lighthouse (Ireland)
(A company limited by guarantee, not having a share capital)
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The Lighthouse (Ireland)

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TRUSTEES' AND OTHER INFORMATION

Trustees

Anne Dorbie
Enda Young (Resigned 12 October 2022)
Sandra Moore
Paul Fleming
Patricia Abbott
Christina Cloyd
Charlene Dempsey
David Hutton
Fiona Mooney (Appointed 12 October 2022)

Company Secretary

Mrs Sharon Quinn

Charity Number in Northern Ireland

102400

Company Registration Number

NI065006

Registered Office and Principal Address

187-189 Duncairn Gardens
Belfast
Antrim
BT15 2GF

Auditors

Quarter
Chartered Accountants and Statutory Auditors
St Anne's House
15 Church Street
Cathedral Quarter
Belfast
BT1 1PG

The Lighthouse (Ireland)

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 March 2023.

The financial statements are prepared in accordance with the Companies Act 2006, 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 Lighthouse (Ireland) present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2023.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, (effective 1 January 2015), the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Mission Statement

The Lighthouse (Ireland) works in communities to promote positive mental health and prevent suicide.

To be recognised as a beacon of hope, saving lives and creating a brighter future.

To be accessible to all, collaborative, empathy, excellence, client-centred, develop our people, community and think big.

Objectives

The Lighthouse (Ireland) was set up to be at the heart of the community, working to prevent suicide and provide a beacon of hope to those affected by suicide. The Lighthouse (Ireland) achieves this through their range of services including;

- Counselling
- Complementary Therapies
- Family Support for families bereaved through suicide
- Bereavement Support Group
- Crisis Interventions
- Youth Intervention & Support Services
- Training and Education
- Art Therapy
- Advocacy
- Signposting

Strategy

As stated in the Articles of Association our key objectives shall be to work for the assistance of persons who are suicidal, despairing or in distress and thus reduce the incidence of suicide and self-harm. We will do this by:

- Providing or assist in providing support, information and appropriate services; and
- Accepting referral for treatment from professionals to enable such persons to receive immediate help, compassion and friendship.
- Alleviating distress and offer assistance to people who have suffered loss through suicide or anguish through self-harm by loved ones, by:
- Developing support systems within the community and beyond.
- Promoting the fostering of positive mental health to improve the emotional wellbeing of people residing in Belfast and its environs by:
- Taking the lead in the provision of quality services working in collaboration with relevant community and statutory organisations to ensure that the services provided by The Lighthouse (Ireland) are sustainable, funded and available to those in need.
- Advancing the education of the public into, and raise awareness of, the causes and effects of suicide and self-harm and into matters relating to the nature.

The Lighthouse (Ireland) has continued to achieve its objectives in full and increased referral rates, despite static funding. The benefits that flow from this purpose are an emotionally resilient community with positive mental health

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TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023
and fewer people at risk of suicide.

Structure, Governance and Management

Structure

The organisation is a charitable company limited by guarantee, which was incorporated on 5 June 2007. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

The charity has been registered as a charity with HM Revenue and Customs and Charity Commission of Northern Ireland.

The organisation is governed by the Board of Trustees, elected as part of the Annual General Meeting.

The Trustees are responsible for the general management and control of the charity. The trustees give their time freely and receive no remuneration or other financial benefits. The Board of Trustees meet on a regular basis to review a range of business matters including governance, organisation objectives, strategic direction, best practice, funding and a wide range of other ongoing relevant issues.

Governance

It is governed by a Board of non-executive directors comprising eight members drawn from a wide range of experience such as:

- Legal Practice
- Human Resource Specialist
- Youth/Community
- Finance and Governance
- Clinical & Counselling Services
- Service Development

Review of Activities, Achievements and Performance

In the past 12 months the following achievements were highlighted by The Lighthouse (Ireland);

Highlights by The Lighthouse (Ireland) from 2022/23;

- Successful and continues implementation of Lighthouse 3-year strategy (2022-2025).
- Supported 1026 Individuals through our crisis intervention service and a total of 4980 Planned individual sessions
- HSS Hires organised a golf day in memory of their colleagues son and raised £12,000
- Belfast Crematorium Donated £12,000 from funds raised through the sale of gold and other metals
- In joint celebration with our colleagues PIPS on the Antrim Road we held a joint event to acknowledge our staff and volunteers commitment to clients and steadfastness to suicide prevention throughout the Covid-19 pandemic.
- A group of friends raised £17,000 from a Quiz night held in memory of their friend, Conor.
- Four spar stores raised a collective total of £5,000 from various fundraising activities held in store.
- We delivered a joint Flourish Conference with PIPS Newry with guest speaker Fr Brian D'Arcy at Oxford Island.
- We secured our first 'Employee Wellbeing Scheme With Balcas, an organisation 'With over 400 employees in Enniskillen.
- Fundraising Income budget of £80,000 was surpassed with an actual fundraising income of £115,820.
- The supporter database has continued to increase year on year with bi-annual newsletter being sent approximately 500-600 via post and email.

Financial Review

The Trustees have consistently followed appropriate accounting principles with due diligence.

The principal source of funding during the financial year was that of restricted funding which accounts for £472,071 of the total income of £589,083. The Lighthouse (Ireland) is indebted to the continued support of these funding bodies to carry out its objectives and activities. The major funders in the 2022/23 financial year included PHA (£231,773), Department of Health (£24,600), Belfast Health and Social Trust (£87,274). Without this funding The Lighthouse (Ireland) would not be able to continue to prevent suicide and be a beacon of hope for those affected.

Financial Results

At the end of the financial year the company has assets of £458,562 (2022 - £497,146) and liabilities of £8,630 (2022 - £7,152). The net assets of the company have decreased by £(40,062).

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(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

Principal Risks and Uncertainties

During the course of the year the Board of Lighthouse (Ireland) reviewed the principal risks of the organisation. The principal risk the organisation faced in 2022/2023 and continues to face is the uncertainty of funding from the Public Health Agency, the Belfast Health and Social Care Trust and the Department of Health. Whilst recognising this risk The Lighthouse (Ireland) is committed to continuing its mission of preventing suicide and providing a beacon of hope to those affected by suicide.

Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Anne Dorbie
Enda Young (Resigned 12 October 2022)
Sandra Moore
Paul Fleming
Patricia Abbott
Christina Cloyd
Charlene Dempsey
David Hutton
Fiona Mooney (Appointed 12 October 2022)

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

The secretary who served during the financial year was:

Mrs Sharon Quinn

Staff Training and Development

The board continue to work closely with management of The Lighthouse (Ireland) in providing a training budget and ensuring staff and sessional counsellors and therapists avail of all training and development opportunities, to ensure that we have the most efficient and expertise staff team possible.

Compliance with Sector-Wide Legislation and Standards

The company engages pro-actively with legislation, standards and codes which are developed for the sector. The Lighthouse (Ireland) subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)
- The Companies Act 2006
- Charities Act (Northern Ireland) 2008
- The Charities SORP (FRS 102)

Reserves

Reserves are needed to bridge the gap between spending and receiving of income, to cover unplanned emergency repairs and other unforeseen expenditure. In the Trustee's view, the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future. The trustees consider the minimum level of reserves as at 31st March 2023 to be £118,018, which is the equivalent of 3 months funding.

The unrestricted reserves of The Lighthouse as at 31st March 2023 were £413,827. Access to the unrestricted reserves would require the disposal of tangible fixed assets.

The charity has restricted reserves totalling £36,105 at 31st March 2023. This balance was partly made up of £75,156 provided by Department of Health and £33,268 provided by the dormant fund, of which £31,115 and £4,117 is to be utilised in the 2023/24 year. The Trustees review the amount of reserves that are required to ensure they are adequate to fulfil the charity's continuing obligations at their regular finance meeting.

Volunteers

Lighthouse is a registered charity and depends on the help of volunteers in order to maintain the level of services it currently offers. The Lighthouse relies on unpaid volunteers to support with a range of areas, including: Befriending, participating in, supporting or representing Lighthouse at fundraising events, Community health fairs or other community events, administrative support, and practical help within Lighthouse Building.

The Lighthouse (Ireland)

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TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

Going Concern

At the date of approving this report and accounts we are not aware of any uncertainties about the charities ability to continue as a going concern.

Public benefit statement

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance "Public benefit: running a charity (PB2)".

The Auditors

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

The auditors, Quarter, (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of Section 485 of the Companies Act 2006.

Approved by the Board of Trustees on 28 November 2023 and signed on its behalf by:



Anne Dorbie
Director

The Lighthouse (Ireland)

(A company limited by guarantee, not having a share capital)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2023

The trustees, who are also directors of The Lighthouse (Ireland) for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors 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) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

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 company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and 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.

In so far as the trustees are aware:

- there is no relevant audit information (information needed by the company's auditor in connection with preparing the auditor's report) of which the company's auditor is unaware, and
- the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of that information.

Approved by the Board of Trustees on 28 November 2023 and signed on its behalf by:



Anne Dorbie
Director

INDEPENDENT AUDITOR'S REPORT

to the Members of The Lighthouse (Ireland)

(A company limited by guarantee, not having a share capital)

Report on the audit of the financial statements

Opinion

We have audited the company financial statements of The Lighthouse (Ireland) ('the company') for the financial year ended 31 March 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2023 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the Provisions Available for Audits of Small Entities, in the circumstances set out in Note 3 to the financial statements, 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 company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

Other Information

The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the annual report. 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.

Opinion on other matter 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' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT

to the Members of The Lighthouse (Ireland)

(A company limited by guarantee, not having a share capital)

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

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

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

Responsibilities of trustees for the financial statements

As explained more fully in the Statement of Trustees' Responsibilities set out on page 8, the trustees 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 they 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 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 management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

- Enquiring of management
- Identifying, evaluating and complying with laws and regulations and whether they are aware of any instances of non-compliance
- Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud
- Discussing among the engagement team as to how and where fraud might occur in the Financial Statements including unusual journal entries, complex transactions etc.
- Obtaining an understanding of the legal and regulatory framework the company operates in and focusing on those that have a direct effect on the Financial Statements.

INDEPENDENT AUDITOR'S REPORT

to the Members of The Lighthouse (Ireland)

(A company limited by guarantee, not having a share capital)

Further information regarding the scope of our responsibilities as auditor

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

- Identify and assess the risks of material misstatement of the , 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 company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 the 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.

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.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the 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 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Ciaran McCavana (Senior Statutory Auditor)

for and on behalf of

QUARTER

Chartered Accountants and Statutory Auditors
St Anne's House
15 Church Street
Cathedral Quarter
Belfast
BT1 1PG

28 November 2023

The Lighthouse (Ireland)

(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 March 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Incoming Resources							
Donations and legacies	5.1	117,012	-	117,012	80,832	-	80,832
Charitable activities							
- Grants from governments and other co-funders	5.2	-	472,071	472,071	12,411	378,727	391,138
Total income		117,012	472,071	589,083	93,243	378,727	471,970
Resources Expended							
Charitable activities	6.1	145,934	483,211	629,145	128,948	406,647	535,595
Net incoming/outgoing resources before transfers		(28,922)	(11,140)	(40,062)	(35,705)	(27,920)	(63,625)
Gross transfers between funds		29,326	(29,326)	-	119,824	(119,824)	-
Net movement in funds for the financial year		404	(40,466)	(40,062)	84,119	(147,744)	(63,625)
Reconciliation of funds:							
Total funds beginning of the year	15	413,423	76,571	489,994	329,304	224,315	553,619
Total funds at the end of the year		413,827	36,105	449,932	413,423	76,571	489,994

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

The Lighthouse (Ireland)

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SUMMARY INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 March 2023

	Statement of Financial Activities	2023 £	2022 £
Gross income	Unrestricted funds Restricted funds	117,012 472,071	
		589,083	471,970
Total income		589,083	471,970
Total expenditure		(629,145)	(535,595)
Net income/(expenditure)		(40,062)	(63,625)

The company has no recognised gains or losses other than the results for the financial year. The results for the financial year have been calculated on the historical cost basis.

The Lighthouse (Ireland)

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Company Number: NI065006

BALANCE SHEET


as at 31 March 2023

		2023	2022
	Notes	£	£
Fixed Assets			
Tangible assets	11	36,846	48,293
Current Assets			
Debtors	12	10,563	8,324
Cash at bank and in hand		411,153	440,529
		421,716	448,853
Creditors: Amounts falling due within one year	13	(8,630)	(7,152)
Net Current Assets		413,086	441,701
Total Assets less Current Liabilities		449,932	489,994
Funds			
Restricted trust funds		36,105	76,571
General fund (unrestricted)		413,827	413,423
Total funds	15	449,932	489,994

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 28 November 2023 and signed on its behalf by


Anne Dorbie
Director

The Lighthouse (Ireland)

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

1. GENERAL INFORMATION

The Lighthouse (Ireland) is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is 187-189 Duncairn Gardens, Belfast, Antrim, BT15 2GF 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", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the company 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 company for the financial year ended 31 March 2023 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", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the company.

Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the company 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 company 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:

Long leasehold property	- 6% Straight line
Fixtures, fittings and equipment	- 25% Reducing Balance

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(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

continued

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 company 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.

Taxation and deferred taxation

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

3. PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other charitable companies of our size and nature, we use our auditors to assist with the preparation of the financial statements.

4. CRITICAL ACCOUNTING JUDGEMENT AND ESTIMATES

(a) Critical judgements in applying the company's accounting policies

There are no critical judgements in applying the company's accounting policies.

b) Key accounting estimates and assumptions

There are no key accounting estimates and assumptions in applying the company's accounting policies.

5. INCOME

5.1	DONATIONS AND LEGACIES	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
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Donations & Legacies	117,012	-	117,012	80,832
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5.2	CHARITABLE ACTIVITIES	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
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Grants from governments and other co-funders:				
Income from Charitable Activities	-	472,071	472,071	391,138

6. EXPENDITURE

6.1	CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2023 £	2022 £
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Costs of Charitable Activities	100,178	-	528,967	629,145	535,595
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6.2	SUPPORT COSTS	Charitable Activities £	2023 £	2022 £
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Employee Costs	431,809	431,809	351,558
General Office	75,504	75,504	67,235
Audit/Independent Examiner Fee	4,750	4,750	4,513
Depreciation	13,844	13,844	13,613
Consultancy Fees	3,060	3,060	10,275
	528,967	528,967	447,194

The Lighthouse (Ireland)

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

continued

for the financial year ended 31 March 2023

7. ANALYSIS OF SUPPORT COSTS

	2023 £	2022 £
Employee Costs	431,809	351,558
General Office	75,504	67,235
Audit/Independent Examiner Fee	4,750	4,513
Depreciation	13,844	13,613
Consultancy Fees	3,060	10,275
	<u>528,967</u>	<u>447,194</u>

8. NET INCOMING RESOURCES

	2023 £	2022 £
Net Incoming Resources are stated after charging/(crediting):		
Depreciation of tangible assets	13,844	13,613
Independent Examiner's remuneration: - independent examination services	<u>4,750</u>	<u>4,513</u>

9. EMPLOYEES AND REMUNERATION**Number of employees**

The average number of persons employed (including executive trustees) during the financial year was as follows:

	2023 Number	2022 Number
Employees	<u>21</u>	<u>16</u>

The staff costs comprise:

	2023 £	2022 £
Wages and salaries	393,289	293,146
Social security costs	35,271	26,305
Pension costs	16,489	14,130
	<u>445,049</u>	<u>333,581</u>

10. EMPLOYEE REMUNERATION

There are no employees who received employee benefits (excluding employer pension costs) of more than £60,000 for the reporting period. (2022: £nil)

The total employee benefit of key management personnel was £76,926 (2022: £73,123).

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

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11. TANGIBLE FIXED ASSETS

	Long leasehold property £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 April 2022	202,295	37,035	239,330
Additions	-	2,400	2,400
At 31 March 2023	202,295	39,435	241,730
Depreciation			
At 1 April 2022	158,425	32,612	191,037
Charge for the financial year	12,141	1,706	13,847
At 31 March 2023	170,566	34,318	204,884
Net book value			
At 31 March 2023	31,729	5,117	36,846
At 31 March 2022	43,870	4,423	48,293

12. DEBTORS

	2023 £	2022 £
Trade debtors	1,145	1,140
Other debtors	573	5,793
Taxation and social security costs	7,406	-
Prepayments and accrued income	1,439	1,391
	10,563	8,324

13. CREDITORS**Amounts falling due within one year**

	2023 £	2022 £
Trade creditors	3,683	731
Taxation and social security costs	-	1,192
Other creditors	-	282
Accruals and deferred income	4,947	4,947
	8,630	7,152

14. RESERVES

	2023 £	2022 £
At the beginning of the year	489,994	553,619
Deficit for the financial year	(40,062)	(63,625)
At the end of the year	449,932	489,994

The Lighthouse (Ireland)

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

continued

15. FUNDS

15.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2021	329,304	224,315	553,619
Movement during the financial year	84,119	(147,744)	(63,625)
At 31 March 2022	413,423	76,571	489,994
Movement during the financial year	404	(40,466)	(40,062)
At 31 March 2023	413,827	36,105	449,932

15.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2023 £
Restricted funds					
Public Health Authority	-	231,773	206,654	(25,119)	-
Department of Health	25,000	24,600	49,600	-	-
Other Restricted Funds	-	75,156	44,041	-	31,115
BHSCT	4,936	87,274	88,003	(4,207)	-
St. John of God	32,120	20,000	51,247	-	873
Ulster Carpets	11,738	-	11,738	-	-
Dormant Fund	2,777	33,268	31,928	-	4,117
	76,571	472,071	483,211	(29,326)	36,105
Unrestricted funds					
Unrestricted general funds	413,423	117,012	145,934	29,326	413,827
Total funds	489,994	589,083	629,145	-	449,932

15.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Restricted trust funds	858	35,247	-	36,105
Unrestricted designated funds	(13,613)	4,560	9,053	-
Unrestricted general funds	49,601	381,909	(17,683)	413,827
	35,988	386,469	(8,630)	413,827
	36,846	421,716	(8,630)	449,932

16. STATUS

The company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

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17. POST-BALANCE SHEET EVENTS

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

THE LIGHTHOUSE (IRELAND)
(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2023

NOT COVERED BY THE REPORT OF THE AUDITORS

The Lighthouse (Ireland)

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SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement

for the financial year ended 31 March 2023

	2023 £	2022 £
Income		
Donations	115,820	80,832
Other Income	1,192	12,411
PHA	231,773	206,521
Department of Health	24,600	49,600
Zurich	10,000	-
Comic Relief	-	4,893
Belfast Health & Social Care Trust	87,274	71,079
Halifax	3,638	-
St John of God	20,000	30,000
Dormant Fund	33,268	16,634
Pilgrim trust	30,373	-
Balcas	6,145	-
LFT	15,000	-
National Lottery	10,000	-
	589,083	471,970
Expenses		
Wages and salaries	393,289	293,146
Social security costs	35,271	26,305
Staff defined contribution pension costs	16,489	14,130
Staff training	2,522	6,714
Recruitment Costs	-	11,263
Rent payable	11,428	9,897
Rates	-	953
Insurance	3,197	2,787
Light and heat	9,952	3,422
Cleaning	2,848	4,742
Repairs and maintenance	2,393	7,139
Printing, postage and stationery	6,265	6,262
Advertising	17,154	601
Telephone	6,211	6,072
Computer costs	7,815	14,334
Volunteers Expenses	18	43
Counselling & Therapy Expenditure	69,261	69,470
Other Project Costs	10,420	13,876
Literature & Marketing Expenditure	3,990	5,055
Travelling and entertainment	3,180	2,275
Legal and professional	1,230	5,724
Consultancy fees	3,060	10,275
Auditor's/Independent Examiner's remuneration	4,750	4,513
Bank charges	1,273	1,049
Credit card charges	667	-
Bad debts	-	4
Staff welfare	727	1,609
General expenses	100	-
Subscriptions	1,791	322
Depreciation	13,844	13,613
	629,145	535,595
Net deficit	(40,062)	(63,625)