

Pretty 'n' Pink Limited

Northern Ireland · Charity number 102659

Details

Known as	Pretty 'n' Pink Breast Cancer Charity
Status	Received
Registered	2016-03-04
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Pretty 'N' Pink Breast Cancer Charity Unit 2 Park Centre Donegall Road Belfast BT12 6hn BT12 6HN
Phone	02890347780
Email	info@prettynpink.org
Website	www.prettynpink.org

Activities

Purposes: (1) The charity's objects ("Objects") are specifically restricted to the following: The organization has been established for the benefit of the public to provide support to patients with breast cancer and / or their families within Northern Ireland, and to raise awareness of breast cancer. This will include the following sub-purposes; i. Provide financial support, and other support services to patients with breast cancer and/or their families in Northern Ireland in need by reason of ill-health. ii. Help advance education of breast cancer awareness and breast care awareness among people in Northern Ireland. iii. Any other charitable purpose that may help improve the lives of breast cancer patients and/or their families. [Nothing in the articles authorizes an application of the property of the charity for purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005 and/or section 2 of the Charities Act 2011 and or section 2 of the Charities Act (Northern Ireland) 2008]

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

How the charity works: Grant making, Medical/health/sickness, Volunteer development

Who the charity helps: Carers, Children (5-13 year olds), General public, Men, Mental health, Volunteers, Women, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£289,781	£352,957	£-11,638	5
2024-08-31	£338,041	£346,826	£0	5

Trustees

Name	Role	Appointed
Miss Lorraine Collins		
Miss Paula Colhoun		
Mr Chris Love		
Mr Daniel Wilson		
Mr Myles Mckeown		
Ms Madeleine Mcconnell		
Patrick Porter		
Rosie Griffin		

Pretty 'n' Pink Limited

Northern Ireland - Charity number 102659

Accounts

Company Registration Number - NI060708

The Charity Registration Number is :- NIC102659

Pretty n Pink Limited

Report and Accounts

31 August 2025

Pretty n Pink Limited

Report and accounts for the year ended 31 August 2025

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	6
Independent Examiner's Report	8
<i>Funds Statements:-</i>	
Statement of Financial Activities	10
Movements in funds	11
Revenue Funds	11
Income and Expenditure account	12
Summary of funds	12
Balance sheet	13
Notes to the accounts	14

Pretty n Pink Limited

Company Registration Number - NI060708

Trustees' Annual Report for the year ended 31 August 2025

The Trustees present their Report and Accounts for the year ended 31 August 2025, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Pretty n Pink Limited.

The charity is known by its operating name, Pretty n Pink.

The charity's areas operation and UK charitable registration.

The charity is registered in Northern Ireland with the Charity Commission in Northern Ireland (CCNI) with charity number NIC102659.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law, all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Unit 2, Park Centre

Donegall Road, Belfast

BT12 6HN

Telephone 02890 347780

Email Address info@prettynpink.org Web address www.prettynpink.org

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

Pretty n Pink Limited

Company Registration Number - NI060708

Trustees' Annual Report for the year ended 31 August 2025

The Trustees in office on the date the report was approved were:-

Patrick Porter
Paula Colhoun
Lorraine Collins
Rosemarie Griffin
Daniel Wilson
Myles McKeown

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

Pretty n Pink Limited's objectives and aims are as follows:

- to promote awareness of Breast Cancer among both women and men in Northern Ireland;
- to link directly with credible mainstream charities;
- to leverage and promote related fund raising events in Northern Ireland, with funds being fed directly back to Breast Cancer patients;
- and to provide help and support to Breast Cancer patients throughout the province by raising funds through the development of an online website and information exchange forum and the implementation of awareness programmes in schools.

The main activities undertaken in relation to those purposes during the year.

Fundraising activities carried out by the Charity include income from the charity shop, Belfast City Marathon, an annual Gala Ball, charity partnerships, road collections, supermarket bucket collections, marketing campaigns and other fundraising activities that raise funds for the Charity. These events promote greater awareness of Breast Cancer in Northern Ireland. The funds received from these events are retained by Pretty 'n' Pink Support Fund to provide financial support services via the Pretty n Pink Support Fund. The funds are also used to provide counselling and complimentary therapies to Breast Cancer patients and their families across Northern Ireland.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The Charity hosts awareness and information days across Northern Ireland giving the public information on the services that can help when a Breast Cancer diagnosis is received. We also provide information about the Charity and Self Check Shower cards to make the public more aware of the first signs of Breast Cancer. We work closely with local hospitals across Northern Ireland ensuring they have relevant information about the Charity to provide to their patients. During October, we promote Breast Cancer, encouraging local businesses across Northern Ireland to get involved in our awareness campaigns. We also have a focus on our "Real Men Wear Pink" campaign to highlight and raise awareness of male Breast Cancer. The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Pretty n Pink Limited

Company Registration Number - NI060708

Trustees' Annual Report for the year ended 31 August 2025

The short term and longer term aims and objectives.

The Charity aims to provide financial and other support to patients with Breast Cancer in Northern Ireland, as well as to provide information and promote awareness of Breast Cancer and work alongside other Charities to ensure patients are aware of the services the charity provides.

The main achievements and performance of the charity during the year.

This year, Pretty n Pink has supported around 500 patients with grants of almost £174,000 from the Pretty n Pink Support Fund, providing patients with essentials such as oil, heating, electricity, gas, groceries, mastectomy underwear, new bedding and other essential items, as well as Counselling Services and Complementary Therapies to both patients and their families.

In August 2024 the Charity launched a charity partnership with The Canal Court Hotel & Spa in Newry to provide further support services to breast cancer patients. This partnership ensures that those living in the Newry area, will be able to avail of all services currently provided in Belfast and Portadown. The Charity introduced further services within The Canal Court Hotel to provide extra support to patients and their families.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

Pretty n Pink has provided support of almost £174,000 to Breast Cancer patients and their families in Northern Ireland. The Charity has been able to help patients financially, easing some of the stress and anxiety during their Breast Cancer diagnosis. Having a support network available to patients has proved invaluable. Patients who are further along their cancer journey are sharing their experiences with others, ensuring that the Charity can reach as many people as possible.

The degree to which the achievements and performance during the year have benefited wider society.

The Charity has been able to interact with members of the public through, among other things, road collections and bag packs to create a volunteer base. Patients who are further along in their cancer journey have been able to receive support through volunteering and enjoy the activities and events they are involved in. Through these types of events, we have encouraged businesses and health professionals to work in partnership with the Charity which has resulted in having access to more information regarding recovery and how to live life beyond Breast Cancer. Through the support of others, this has increased fund raising and the Charity has been able to provide more support groups and group outings.

Pretty n Pink Limited

Company Registration Number - NI060708

Trustees' Annual Report for the year ended 31 August 2025

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Following discussions among the current Trustees, a decision was taken to recruit and appoint new charity trustees to fill roles where there was no Board experience in areas such as charity governance, patient support, legal and HR. A detailed description of the role was prepared and advertised on all relevant platforms. A shortlist was created and once an appointment was made, a full induction process was undertaken.

Financial review

The charity's financial position at the end of the year ended 31 August 2025

The financial position of the charity at 31 August 2025 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2025	2024
	£	£
Net income (or deficit)	(63,176)	(8,785)
Unrestricted Revenue Funds available for the general purposes of the charity	275,121	338,297
Restricted Revenue Funds	-	-
Restricted Fixed Asset Funds	-	-
Restricted revaluation reserve	-	-
Total Restricted Funds	-	-
Total Funds	275,121	338,297

Financial review of the position at the reporting date, 31 August 2025

The trustees consider the financial performance by the charity during the year to have been satisfactory. Pretty n Pink Limited had a deficit of £63,176 during the year ended 31 August 2025 (last year, a deficit of £8,785). Gross funds of £289,781 were raised through a combination of trading, fund raising events, charity box collections and donations (last year, £338,041). A retail shop was opened in June 2013. However, the primary purpose of the trading activity of the retail shop is as part of the charity's charitable purposes or aims. Any profits from the charity's charitable trading are used for charitable purposes only. In pursuit of the charity's aims and objectives, donations of £173,864 were made to nominated individuals in the year ended 31 August 2025 (last year, £161,218). Management and other expenses have been kept at an absolute minimum in order to maximise the funds that are available to provide support to cancer patients.

Pretty n Pink Limited

Company Registration Number - NI060708

Trustees' Annual Report for the year ended 31 August 2025

Policies on reserves.

The beneficiaries of Pretty 'n' Pink are Breast Cancer patients in Northern Ireland. Pretty 'n' Pink Breast Cancer Charity is committed to providing a grant funding service to patients with Breast Cancer in Northern Ireland. Over recent years, the number of applicants has increased significantly and, as a result, the number of patient support grant payments have also increased.

In January 2020, the Charity launched an Information & Support Hub in Belfast providing further support services including Counselling and Complementary Therapies. A further Information & Support Hub was opened in Portadown in September 2022. The Charity has also entered into a partnership with The Canal Court Hotel & Spa in August 2024 to provide support services to cancer patients living in the Newry area.

Pretty 'n' Pink is committed to ensuring that it has sufficient resources to sustain the Pretty 'n' Pink Support Fund and other support services, along with expenses for events, salaries, rent and other costs over the long term. Where possible, Pretty 'n' Pink will seek funding opportunities to increase its financial reserves in order to ensure that the Support Fund and other services provided can continue.

Reserves represent income that is used to meet payments from the Support Fund, salaries, rent and other general expenses required to operate the Charity.

It is necessary for a reserve policy to be in place to enable the Charity to maintain its objectives and ensure that it can deal with unforeseen circumstances.

The Trustees have reviewed the annual accounts for the last three years. Given the considerable increase in grant payments from the Support Fund and the cost of the Counselling and Complimentary Therapies, it has been agreed that the long term aim of the Charity is to have sufficient reserves to cover outgoings for a period of twelve months in order for it to remain operational. This level is appropriate to ensure that there are sufficient funds to meet support fund payments as well as staff costs, and rent and other expense payments.

The Trustees continue to monitor the outgoings and expenses of the Charity on a quarterly basis.

The reserves policy will be reviewed annually in line with all other policies and procedures.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of the Independent Examiner

Desmond McMullan

Member of Chartered Accountants Ireland

39 Malone Road

Belfast, BT9 6RX

Pretty n Pink Limited

Company Registration Number - NI060708

Trustees' Annual Report for the year ended 31 August 2025

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities (Northern Ireland) Act 2008, as amended and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Pretty n Pink Limited

Company Registration Number - NI060708

Trustees' Annual Report for the year ended 31 August 2025**Method of preparation of accounts - Small company provisions**

The financial statements are set out on pages 10 to 20.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended in October 2019 and again in February 2022 and applicable to all accounting periods beginning on or after 1 January 2019, with the 2022 amendments effective for periods beginning on or after 1 January 2023.) and in accordance with the Financial Reporting Standard 102.

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 20 May 2026.

Mr Patrick Porter
Director and Trustee

Pretty n Pink Limited for the year ended 31 August 2025

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 August 2025

I report to the Trustees on my examination of the financial statements of the charitable company on pages 10 to 27 for the year ended 31 August 2025 which have been prepared in accordance with the Charities (Northern Ireland) Act 2008, as amended (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities 2015 (as amended in October 2019 and again in February 2022, and applicable to all accounting periods beginning on or after 1 January 2019, with the 2022 amendments effective for periods beginning on or after 1 January 2023) (The SORP) published by the Charity Commission in Northern Ireland (CCNI), and under the historical cost convention and the accounting policies set out on page 14.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 6, the charitable company's Trustees, who are also Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities (Northern Ireland) Act 2008 as amended and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement under section 65 (2) of the Charities (Northern Ireland) Act 2008 as amended (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

examine the financial statements of the charity under section 65 (3) of the Act;

b) follow the applicable procedures in the Directions to Independent Examiners made by the Charity Commission in Northern Ireland and;

c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

and;

I conducted my examination in accordance with the Directions to Independent Examiners made by the Charity Commission in Northern Ireland, setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company 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 you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 31 August 2025 appears to exceed the sum specified in Section 65(4) of the Act, namely £100000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Chartered Accountants Ireland;

The accounts are being examined in the circumstances specified in Section 66 (1) (f) of the Act and the date when the Charity Commission dispensed with requirements for audit under Section 65 (2) of the Charities (Northern Ireland) Act 2008 as amended (the Act).

This is a report in respect of the examination carried out under Section 65 (3) of the Act and in accordance with Directions to Independent Examiners made by the Charity Commission in Northern Ireland which may be applicable.

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 63 of The Charities (Northern Ireland) Act 2008, as amended;

when preparing accounts on an accruals basis, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations setting out the form and content of charity accounts;

have been prepared in accordance with the methods and principles set out in FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended in October 2029 and again in February 2022 and applicable to all accounting periods beginning on or after 1 January 2019, with the 2022 amendments effective for periods beginning on or after 1 January 2023) (The SORP), and in accordance with the Financial Reporting Standard 102.

Signed:-

Desmond McMullan - Independent Examiner

Chartered Accountants Ireland

39 Malone Road
Belfast, BT9 6RX

This report was signed on 20 May 2026

Pretty n Pink Limited - Statement of Financial Activities for the year ended 31 August 2025

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 August 2025, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Income & Endowments from:					
Donations & Legacies	A1	114,010	37,881	151,891	188,608
Other trading activities	A3	137,890	-	137,890	149,433
Total income	A	251,900	37,881	289,781	338,041
Expenditure on:					
Raising funds	B1	86,958	6,500	93,458	111,813
Charitable activities	B2	228,118	31,381	259,499	235,013
Total expenditure	B	315,076	37,881	352,957	346,826
Net income for the year		(63,176)	-	(63,176)	(8,785)
Transfers between funds	C	-	-	-	-
Net movement in funds		(63,176)	-	(63,176)	(8,785)
Reconciliation of funds:-	E				
Total funds brought forward		338,297	-	338,297	347,082
Total funds carried forward		275,121	-	275,121	338,297

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 14 to 27 form an integral part of these accounts.

Pretty n Pink Limited - Statement of Financial Activities for the year ended 31 August 2025

Pretty n Pink Limited - Resources applied in the year ended 31 August 2025 for Charity use:-

	2025 £	2024 £
Deficit in the year as detailed in the SOFA	(63,176)	(8,785)
Net resources available to fund charitable activities	<u>(63,176)</u>	<u>(8,785)</u>

Movements in revenue and capital funds for the year ended 31 August 2025

Revenue accumulated funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Last year Total Funds 2024 £
Accumulated funds brought forward	338,297	-	338,297	360,117
Recognised gains and losses before transfers	<u>(63,176)</u>	<u>-</u>	<u>(63,176)</u>	<u>(8,785)</u>
	275,121	-	275,121	351,332
(From)/To unrestricted revenue funds	-	-	-	(13,035)
Closing revenue funds	<u>275,121</u>	<u>-</u>	<u>275,121</u>	<u>338,297</u>

Pretty n Pink Limited - Statement of Financial Activities for the year ended 31 August 2025

Pretty n Pink Limited Income and Expenditure Account for the year ended 31 August 2025 as required by the Companies Act 2006

	2025 £	2024 £
Income		
Income from operations	289,781	338,041
Gross income in the year including exceptional items	289,781	338,041
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	258,419	233,993
Fundraising costs	93,458	111,813
Governance costs	1,080	1,020
Total expenditure in the year	352,957	346,826
Net income before tax in the financial year	(63,176)	(8,785)
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(63,176)	(8,785)
Retained surplus (or deficit) for the financial year	(63,176)	(8,785)
All activities derive from continuing operations		

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 14 to 27 form an integral part of these accounts.

Pretty n Pink Limited - Balance Sheet as at 31 August 2025

		SORP		2025	2024
		Note Ref		£	£
Current assets		B			
Debtors	10	B2	4,445	9,536	
Cash at bank and in hand		B4	282,314	333,269	
Total current assets			<u>286,759</u>	<u>342,805</u>	
Creditors: amounts falling due within one year	11	C1	<u>(11,638)</u>	<u>(4,508)</u>	
Net current assets				275,121	338,297
The total net assets of the charity				<u>275,121</u>	<u>338,297</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				-	-
Restricted Revenue Funds	15	D2	-	-	
Restricted Fixed Asset Funds	15	D2	-	-	
Restricted Revaluation Reserve	15	D4	<u>-</u>	<u>-</u>	
Unrestricted Funds					
Unrestricted Revenue Funds	15	D3	275,121	338,297	
				275,121	338,297
Designated Funds					
Total charity funds				<u>275,121</u>	<u>338,297</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Mr Patrick Porter

Trustee

Approved by the board of trustees on 20 May 2026

The notes attached on pages 14 to 27 form an integral part of these accounts.

Pretty n Pink Limited

Notes to the Accounts for the year ended 31 August 2025

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounting policies have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (updated in October 2019 and again in February 2022), (The SORP), published by the Charity Commission in Northern Ireland (CCNI), and in accordance with all applicable law in the charity's jurisdiction of registration

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to **31 August 2025**, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Pretty n Pink Limited

Notes to the Accounts for the year ended 31 August 2025

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Pretty n Pink Limited

Notes to the Accounts for the year ended 31 August 2025

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in *'legacies and donations'*. Goods donated for resale are included in *'Income from other trading activities'*

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Pretty n Pink Limited

Notes to the Accounts for the year ended 31 August 2025

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 6.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no endowment funds.

Pretty n Pink Limited

Notes to the Accounts for the year ended 31 August 2025

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of financial instruments to the charity's financial position.

5 Net surplus (or deficit) before tax in the financial year

	2025 £	2024 £
The net surplus (or deficit) before tax in the financial year is stated after charging:-		
Pension costs	1,000	2,968

6 The contribution of volunteers

The Charity operates with a team of three full time members of staff, a voluntary Board of Trustees and some 20 - 25 volunteers. The charity relies heavily on volunteers to enable it to sustain the services provided to patients and operate the "Pre-Loved" charity shop. The volunteers are invaluable to the operation of the charity shop at weekends to allow it to remain open.

The charity also has volunteers who give their time to provide services to patients for complementary therapies, counselling and provide emotional support when required. Without the help and support of volunteers, the charity could not sustain its support service or raise funds for the Support Fund. Arrangements are made with volunteers to cover any expenses they have in providing their time. They are not employed by the Charity and no contract regarding employment is in place.

7 Staff costs and emoluments

Salary costs

	2025 £	2024 £
Gross Salaries excluding trustees and key management personnel	80,298	64,524
Employer's operating costs of defined contribution pension schemes	1,000	2,968
Total salaries, wages and related costs	81,298	67,492

Numbers of full time employees or full time equivalents

	2025	2024
The average number of total staff employed in the year was	5	3

Pretty n Pink Limited

Notes to the Accounts for the year ended 31 August 2025

8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

10 Debtors

	2025	2024
	£	£
Prepayments and accrued income	4,445	9,536

11 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	1,996	2,252
PAYE, NIC VAT and other taxes	3,108	1,570
Other creditors	6,534	686
	11,638	4,508

12 Income and Expenditure account summary

	2025	2024
	£	£
At 1 September 2024	338,297	360,117
Transfers out for the year	-	(13,035)
At 1 September 2024	338,297	347,082
Surplus (or deficit) after tax for the year	(63,176)	(8,785)
Gift Aid donations made	-	-
At 31 August 2025	275,121	338,297

13 No related party transactions

There were no related party transactions during the year.

14 Particulars of how particular funds are represented by assets and liabilities

At 31 August 2025

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	286,759	-	-	286,759
Current Liabilities	(11,638)	-	-	(11,638)
	275,121	-	-	275,121

At 1 September 2024

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	342,805	-	-	342,805
Current Liabilities	(4,508)	-	-	(4,508)
	338,297	-	-	338,297

Pretty n Pink Limited

Notes to the Accounts for the year ended 31 August 2025

15 Change in total funds over the year as shown in Note 14 , analysed by individual funds

	Funds brought forward from 2024	Movement in funds in 2025	Transfers between funds in 2025	Funds carried forward to 2026
	£	See Note 16 £	See Note 16 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	338,297	(63,176)	-	275,121
Unrestricted Revaluation Reserve	-	-	-	-
Designated Revenue Funds	-	-	-	-
Designated Fixed Asset Funds	-	-	-	-
Total unrestricted and designated funds	338,297	(63,176)	-	275,121
Restricted funds:-				
Community Foundation Carers	-	-	-	13,035
	-	-	-	-
Total restricted funds	-	-	-	13,035
Endowment funds:-				

16 Analysis of movements in funds over the year as shown in Note 15

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2025 £	2025 £	2025 £	2025 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	251,900	(315,076)	-	(63,176)
Restricted funds:-				
Community Foundation Carers	3,381	(3,381)	-	-
The Halifax Foundation	5,000	(5,000)	-	-
ACB&CB Council	1,500	(1,500)	-	-
Main Grants	18,000	(18,000)	-	-
The Charities Trust	10,000	(10,000)	-	-
	289,781	(352,957)	-	(63,176)

17 Ultimate controlling party

For companies limited by guarantee, every member of the charity is obliged to contribute such amount as may be required not exceeding **£10** to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Pretty n Pink Limited

Detailed analysis of income and expenditure for the year ended 31 August 2025 as required by the SORP 2015

This analysis is classssified by conventional nominal descriptions and not by activity.

18 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	63,781	-	63,781	45,493
Community Foundation Carers	-	3,381	3,381	50,535
The Halifax Foundation	-	5,000	5,000	7,000
Main Grants	-	18,000	18,000	
The Charities Trust	-	10,000	10,000	
Mayobridge Golf Club	6,908	-	6,908	5,235
Ann Marie Monaghan	6,536	-	6,536	
Dympna & Sylvia	2,683	-	2,683	
Ulidia College	2,500	-	2,500	
Old Stone Vets	2,411	-	2,411	
Orlaith Gibson	2,314	-	2,314	
Monkstown Spartans AC	2,200	-	2,200	
Lisburn Choir	2,127	-	2,127	
City of Armagh REC	1,935	-	1,935	
Bronagh McCourt	1,800	-	1,800	
Nikki Abbott	1,800	-	1,800	
Joleens Walk	1,735	-	1,735	
Shankill Boys FC	1,620	-	1,620	
Lily Graham	1,600	-	1,600	
Ashley Lavery	1,542	-	1,542	
Conor Quior	1,281	-	1,281	
McCloskey Family	1,166	-	1,166	
St Genevies School	1,062	-	1,062	
Royal Mail	1,009	-	1,009	
Down High School	1,000	-	1,000	
DHL	1,000	-	1,000	
Belfast International Airport	1,000	-	1,000	
Kileen Orange Hall	1,000	-	1,000	
Sharon Malcolmson	1,000	-	1,000	
CFM	1,000	-	1,000	
Kim Wilson		-	-	3,355
Bernie Walsh		-	-	21,500
Sharon McElroy		-	-	3,800

Pretty n Pink Limited

Detailed analysis of income and expenditure for the year ended 31 August 2025 as required by the SORP 2015

Sarah Murphy	-	-	1,535
Maxine Cussack	-	-	2,000
TES Group	-	-	200
Dungannon Golf Club	-	-	8,353

18 Donations, Grants and Legacies ctd

	Current year Funds 2025 £	Current year Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
McCloskey Family		-	-	1,318
We Are Ghosts		-	-	1,250
Dolores Cunningham		-	-	900
Solo Boutique		-	-	567
Roe Park Golf Club		-	-	2,350
McGonigle Family		-	-	12,746
Mitie		-	-	1,311
Terex Omagh				2,500
Jillian Mackin				5,382
Calvin Brennan				7,778
Nit & Natters - Farmers Mart				3,500
Raymond Gilmore		-	-	
Gerard French		-	-	
John J Doyle		-	-	
County Armagh Golf Club		-	-	
CFM Magherafelt		-	-	
Amy Whethers		-	-	
GMC Hair		-	-	
Total donations and gifts from individuals	114,010	36,381	150,391	188,608

	Current year Unrestricted Funds 2025 £	Current year Restricted Funds 2025 £	Current year Total Funds 2025 £	Prior Year Total Funds 2024 £
Revenue grants from government and public bodies				
ACB&CB Council	-	1,500	1,500	-
Total public sector revenue grants	-	1,500	1,500	-
Total Donations, Grants and Legacies				

Pretty n Pink Limited

Detailed analysis of income and expenditure for the year ended 31 August 2025 as required by the SORP 2015

Total Donations, Grants and Legacies	A1	<u>114,010</u>	<u>37,881</u>	<u>151,891</u>	<u>188,608</u>
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Pretty n Pink Limited

Detailed analysis of income and expenditure for the year ended 31 August 2025 as required by the SORP 2015

19 Income from other, non charitable, trading activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Trading activities to raise funds for the charity		58,265	-	58,265	58,960
Income from fundraising events		79,625	-	79,625	90,473
Total from other activities	A3	137,890	-	137,890	149,433

20 Expenditure on charitable activities - Direct spending

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Gross wages and salaries - charitable activities		64,475	-	64,475	44,547
Defined contribution pension costs - charitable activities		1,000	-	1,000	2,968
Temporary Staff - Charitable Activities		15,823	-	15,823	19,977
Travel and Subsistence - Charitable Activities		3,257	-	3,257	5,283
Total direct spending	B2a	84,555	-	84,555	72,775

21 Expenditure on charitable activities- Grant funding of activities

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Grants made to individuals		142,483	31,381	173,864	161,218
Total grantmaking costs	B2c	142,483	31,381	173,864	161,218

Pretty n Pink Limited

Detailed analysis of income and expenditure for the year ended 31 August 2025 as required by the SORP 2015

22 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
<i>Employee costs not included in direct costs</i>				
Training and welfare - staff	2,453	-	2,453	1,191
<i>Premises Expenses</i>				
Rent payable under operating leases	20,000	6,500	26,500	43,500
Rates and water charges	584	-	584	-
Room Hire	-	-	-	-
Light heat and power	5,313	-	5,313	4,174
Cleaning and waste management	962	-	962	834
Property insurance	1,205	-	1,205	1,221
<i>Administrative overheads</i>				
Telephone, fax and internet	2,634	-	2,634	2,080
Postage	4,182	-	4,182	3,576
Stationery and printing	487	-	487	6
Computer expenses	1,407	-	1,407	1,357
Advertising and marketing	5,500	-	5,500	14,228
Sundry expenses	36	-	36	27
Equipment,repairs,expenses and maintenance	5,645	-	5,645	6,899
<i>Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees</i>				
As detailed in Note 23	810	-	810	810
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Other legal and professional	8,264	-	8,264	9,887
<i>Financial costs</i>				
Bank charges	932	-	932	1,506
Support costs before reallocation	60,414	6,500	66,914	91,296
<i>Less support costs reallocated to specific activities</i>				
To costs of raising funds	(60,414)	(6,500)	(66,914)	(91,296)
Total support costs - Current Year	-	-	-	-

Pretty n Pink Limited

Detailed analysis of income and expenditure for the year ended 31 August 2025 as required by the SORP 2015

<i>Previous Year</i>	Unrestricted Funds	Restricted Funds	Total Funds
	2024	2024	2024
<i>Employee costs not included in direct costs</i>			
Training and welfare - staff	1,191	-	1,191
<i>Premises Expenses</i>			
Rent payable under operating leases	36,500	7,000	43,500
Light heat and power	4,174	-	4,174
Cleaning and waste management	834	-	834
Property insurance	1,221	-	1,221
<i>Administrative overheads</i>			
Telephone, fax and internet	2,080	-	2,080
Postage	3,576	-	3,576
Stationery and printing	6	-	6
Computer expenses	1,357	-	1,357
Advertising and marketing	14,228	-	14,228
Sundry expenses	27	-	27
Equipment, repairs, expenses and maintenance	6,899	-	6,899
<i>Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees</i>			
<i>Professional fees paid to Independent Examiner</i>	810	-	810
<i>Professional fees paid to advisors</i>			
Other legal and professional	9,887	-	9,887
<i>Financial costs</i>			
Bank charges	1,506	-	1,506
<i>Support costs before reallocation</i>	84,296	7,000	91,296
<i>Less support costs reallocated to</i>			
To costs of raising funds	(84,296)	(7,000)	(91,296)
Total support costs - Prior Year	-	-	-

The basis of allocation of costs between activities is described under accounting policies

Pretty n Pink Limited

Detailed analysis of income and expenditure for the year ended 31 August 2025 as required by the SORP 2015

23 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Independent Examiner's fees	1,080	-	1,080	1,020
Total Governance costs	1,080	-	1,080	1,020

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2025	2025	2025	2024
	£	£	£	£
Fees paid to the examiner's firm	810	-	810	810
Total additional fees included in support costs at Note 22	810	-	810	810

24 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Total direct spending	B2a	84,555	-	84,555	72,775
Total grantmaking costs	B2c	142,483	31,381	173,864	161,218
Total support costs	B2d	-	-	-	-
Total Governance costs	B2e	1,080	-	1,080	1,020
Total charitable expenditure	B2	228,118	31,381	259,499	235,013

All the expenditure in the prior year was unrestricted.

Pretty n Pink Limited

Detailed analysis of income and expenditure for the year ended 31 August 2025 as required by the SORP 2015

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2024	2024	2024
		£	£	£
Total direct spending	B2a	72,775	-	72,775
Total grantmaking costs	B2c	161,218	-	161,218
Total support costs	B2d	-	-	-
Total Governance costs	B2e	1,020	-	1,020
Total charitable expenditure	B2	235,013	-	235,013

25 Expenditure on raising funds and costs of investment management

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2025	2025	2025	2024
		£	£	£	£
Cost of fundraising activities		26,544	-	26,544	20,517
Reallocated from support costs		60,414	6,500	66,914	91,296
Total fundraising costs	B1	86,958	6,500	93,458	111,813

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2024	2024	2024
		£	£	£
Cost of fundraising activities		20,517	-	20,517
Reallocated from support costs		84,296	7,000	91,296
Total fundraising costs	B1	104,813	7,000	111,813

Pretty 'n' Pink Limited

Northern Ireland - Charity number 102659

Accounts

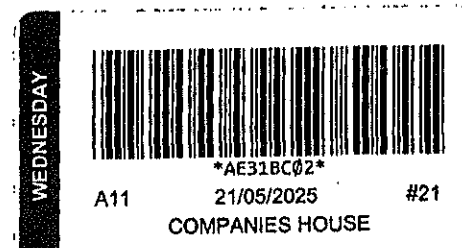
Company Registration Number - NI060708

The Charity Registration Number is :- NIC102659

Pretty n Pink Limited

Report and Accounts

31 August 2024



Pretty n Pink Limited

Report and accounts for the year ended 31 August 2024

Contents

	Page
Charity information	
Trustees' Annual Report	1
Statement of directors' responsibilities	1
Independent Examiner's Report	6
	8
Funds Statements:-	
Statement of Financial Activities	
Movements in funds	10
Revenue Funds	11
Income and Expenditure account	11
Summary of funds	12
	12
Balance sheet	
Notes to the accounts	13
	14

Pretty n Pink Limited - Statement of Financial Activities for the year ended 31 August 2024

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 August 2024, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Income & Endowments from:					
Donations & Legacies	A1	131,073	57,535	188,608	236,811
Other trading activities	A3	149,433	-	149,433	140,344
Total income	A	280,506	57,535	338,041	377,155
Expenditure on:					
Raising funds	B1	104,513	7,000	111,513	96,685
Charitable activities	B2	184,778	50,535	235,313	211,781
Total expenditure	B	289,291	57,535	346,826	308,466
Net Income for the year		(8,785)	-	(8,785)	68,689
Transfers between funds	C	-	(13,035)	(13,035)	-
Net movement in funds		(8,785)	(13,035)	(21,820)	68,689
Reconciliation of funds:-	E				
Total funds brought forward		347,082	13,035	360,117	291,428
Total funds carried forward		338,297	-	338,297	360,117

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 14 to 27 form an integral part of these accounts.

Pretty n Pink Limited - Statement of Financial Activities for the year ended 31 August 2024

Pretty n Pink Limited - Resources applied in the year ended 31 August 2024 for Charity use:-

	2024 £	2023 £
Funds generated in the year as detailed in the SOFA	(21,820)	68,689
Net resources available to fund charitable activities	(21,820)	68,689

Movements in revenue and capital funds for the year ended 31 August 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	347,082	13,035	360,117	291,428
Recognised gains and losses before transfers	(8,785)		(8,785)	68,689
	338,297	13,035	351,332	360,117
(From)/To unrestricted revenue funds		(13,035)	(13,035)	
Closing revenue funds	338,297	-	338,297	360,117

Pretty n Pink Limited - Statement of Financial Activities for the year ended 31 August 2024

Pretty n Pink Limited
Income and Expenditure Account for the year ended 31 August 2024 as required by the
Companies Act 2006

	2024 £	2023 £
Income		
Income from operations	338,041	377,155
Gross income in the year including exceptional items		
Expenditure	<u>338,041</u>	<u>377,155</u>
Charitable expenditure, excluding depreciation and amortisation	234,293	210,761
Fundraising costs	111,513	96,685
Governance costs	1,020	1,020
Total expenditure in the year	<u>346,826</u>	<u>308,466</u>
Net income before tax in the financial year	(8,785)	68,689
Tax on surplus on ordinary activities		-
Net income after tax in the financial year	<u>(8,785)</u>	<u>68,689</u>
Retained surplus for the financial year	<u>(8,785)</u>	<u>68,689</u>
All activities derive from continuing operations		

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 14 to 27 form an integral part of these accounts.

Pretty n Pink Limited - Balance Sheet as at 31 August 2024

	SORP Note Ref	2024 £	2023 £
Current assets	B		
Debtors	10 B2	9,536	12,258
Cash at bank and in hand	B4	333,269	358,153
Total current assets		<u>342,805</u>	<u>370,411</u>
Creditors: amounts falling due within one year	11 C1	<u>(4,508)</u>	<u>(10,294)</u>
Net current assets		338,297	360,117
The total net assets of the charity		<u>338,297</u>	<u>360,117</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				13,035
Restricted Revenue Funds	15 D2	-	13,035	
Restricted Fixed Asset Funds	15 D2	-	-	
Restricted Revaluation Reserve	15 D4	-	-	
Unrestricted Funds				
Unrestricted Revenue Funds	15 D3	338,297	347,082	347,082
Designated Funds				
Total charity funds		<u>338,297</u>	<u>360,117</u>	

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

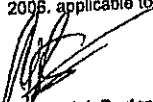
The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.


Mr Patrick Porter

Trustee

Approved by the board of trustees on 14 May 2025

The notes attached on pages 14 to 27 form an integral part of these accounts.

Pretty n Pink Limited

Notes to the Accounts for the year ended 31 August 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounting policies have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (updated in October 2019 and again in February 2022), (The SORP), published by the Charity Commission in Northern Ireland (CCNI), and in accordance with all applicable law in the charity's jurisdiction of registration

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 August 2024, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of Income

Gross Income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Pretty n Pink Limited

Notes to the Accounts for the year ended 31 August 2024

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income.

When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Pretty n Pink Limited

Notes to the Accounts for the year ended 31 August 2024

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in 'legacies and donations'. Goods donated for resale are included in 'income from other trading activities'.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services, or benefits is recognised as income from charitable activities.

Pretty n Pink Limited

Notes to the Accounts for the year ended 31 August 2024

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity. However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 6.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no endowment funds.

Pretty n Pink Limited

Notes to the Accounts for the year ended 31 August 2024

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of financial instruments to the charity's financial position.

5 Net surplus before tax in the financial year

The net surplus before tax in the financial year is stated after charging:-

Pension costs

2024	2023
£	£

2,968	1,263
-------	-------

6 The contribution of volunteers

The Charity operates with a team of three full time members of staff, a voluntary Board of Trustees and some 20 - 25 volunteers. The charity relies heavily on volunteers to enable it to sustain the services provided to patients and operate the "Pre-Loved" charity shop. The volunteers are invaluable to the operation of the charity shop at weekends to allow it to remain open.

The charity also has volunteers who give their time to provide services to patients for complementary therapies, counselling and provide emotional support when required. Without the help and support of volunteers, the charity could not sustain its support service or raise funds for the Support Fund. Arrangements are made with volunteers to cover any expenses they have in providing their time. They are not employed by the Charity and no contract regarding employment is in place.

7 Staff costs and emoluments

Salary costs

Gross Salaries excluding trustees and key management personnel
Employer's operating costs of defined contribution pension schemes

2024	2023
£	£
64,824	71,269
2,968	1,263
<u>67,792</u>	<u>72,532</u>

Total salaries, wages and related costs

Numbers of full time employees or full time equivalents

The average number of total staff employed in the year was

2024	2023
3	3

Pretty n Pink Limited

Notes to the Accounts for the year ended 31 August 2024

8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

10 Debtors

Prepayments and accrued income

11 Creditors: amounts falling due within one year

Accruals
PAYE, NIC VAT and other taxes
Other creditors

2024	2023
£	£
9,536	12,258

2024	2023
£	£
2,252	1,846
1,570	1,837
686	6,611
4,508	10,294

12 Income and Expenditure account summary

At 1 September 2023
Transfers out for the year
At 1 September 2023
Surplus after tax for the year
Gift Aid donations made
At 31 August 2024

2024	2023
£	£
360,117	291,428
(13,035)	-
347,082	291,428
(8,785)	68,689
338,297	360,117

13 No related party transactions

There were no related party transactions during the year.

14 Particulars of how particular funds are represented by assets and liabilities

At 31 August 2024

Current Assets
Current Liabilities

Unrestricted funds	Designated funds	Restricted funds	Total Funds
£	£	£	£
342,805	-	-	342,805
(4,508)	-	-	(4,508)
338,297	-	-	338,297

At 1 September 2023

Current Assets
Current Liabilities

Unrestricted funds	Designated funds	Restricted funds	Total Funds
£	£	£	£
357,376	-	13,035	370,411
(10,294)	-	-	(10,294)
347,082	-	13,035	360,117

Pretty n Pink Limited

Notes to the Accounts for the year ended 31 August 2024

15 Change in total funds over the year as shown in Note 14, analysed by individual funds

	Funds brought forward from 2023	Movement in funds in 2024	Transfers between funds in 2024	Funds carried forward to 2025
	£	See Note 16 £	See Note 16 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	347,082	(8,785)	-	338,297
Unrestricted Revaluation Reserve	-	-	-	-
Designated Revenue Funds	-	-	-	-
Designated Fixed Asset Funds	-	-	-	-
Total unrestricted and designated funds	347,082	(8,785)	-	338,297
Restricted funds:-				
Community Foundation Carers	13,035	(13,035)	(13,035)	-
insert name of fund 2	-	-	-	-
insert name of fund 3	-	-	-	-
insert name of fund 4	-	-	-	-
insert name of fund 5	-	-	-	-
Total restricted funds	13,035	(13,035)	(13,035)	-
Endowment funds:-				

16 Analysis of movements in funds over the year as shown in Note 15

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024 £	2024 £	2024 £	2024 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	280,506	(289,291)	-	(8,785)
Restricted funds:-				
Community Foundation Carers	50,535	(50,535)	(13,035)	(13,035)
The Halifax Foundation	7,000	(7,000)	-	-
	338,041	(346,826)	(13,035)	(21,820)

17 Ultimate controlling party

For companies limited by guarantee, every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Pretty n Pink Limited

Detailed analysis of income and expenditure for the year ended 31 August 2024 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

18 Donations, Grants and Legacies

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Donations and gifts from individuals	45,493	-	45,493	42,641
Small donations individually less than £1000		50,535	50,535	-
Community Foundation Carers		7,000	7,000	-
The Halifax Foundation	3,355	-	3,355	-
Kim Wilson	21,500	-	21,500	-
Bernie Walsh	3,800	-	3,800	-
Sharon McElroy	5,235	-	5,235	10,000
Mayobridge Golf Club	1,535	-	1,535	-
Sarah Murphy	2,000	-	2,000	-
Maxine Cussack	200	-	200	-
TES Group	8,353	-	8,353	-
Dungannon Golf Club	1,318	-	1,318	-
McCloskey Family	1,250	-	1,250	-
We Are Ghosts	900	-	900	-
Dolores Cunningham	567	-	567	-
Solo Boutique	2,350	-	2,350	-
Roe Park Golf Club	12,746	-	12,746	-
McGonigle Family	1,311	-	1,311	-
Mitie	2,500	-	2,500	-
Terex Omagh	5,382	-	5,382	-
Jillian Mackin	7,778	-	7,778	-
Calvin Brennan	3,500	-	3,500	28,500
Nit & Natters - Farmers Mart		-	-	57,878
Wine Mark		-	-	20,000
McLaughlin & Harvey		-	-	18,000
Sugar Tits		-	-	12,500
McGonigle Family		-	-	9,538
Cathy Burns Omagh		-	-	6,467
Cara King		-	-	5,872
Benevity.- Microsoft matched funding		-	-	2,475
George Rhodie		-	-	2,350
Peter Smyth		-	-	2,260
Alice Turner		-	-	2,016
Irene Boyd		-	-	1,500
Carndough Golf Club		-	-	1,210
New Dawn Tattoo		-	-	1,115
Portadown Golf Club		-	-	1,100
Christine Loughlin		-	-	-

Pretty n Pink Limited

Detailed analysis of income and expenditure for the year ended 31 August 2024 as required by the SORP 2015

18 Donations, Grants and Legacies ctd

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Raymond Gilmore				1,065
Gerard French				1,060
John J Doyle				1,040
County Armagh Golf Club				1,030
CFM Magherafelt				1,000
Amy Whethers				1,000
GMC Hair				1,000
Total donations and gifts from individuals	131,073	57,535	188,608	232,616

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Revenue grants from government and public bodies				4,195
Belfast City Council				4,195
Total public sector revenue grants				
Total Donations, Grants and Legacies	131,073	57,535	188,608	236,811

A1

Pretty n Pink Limited

Detailed analysis of income and expenditure for the year ended 31 August 2024 as required by the SORP 2015

19 Income from other, non charitable, trading activities

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Trading activities to raise funds for the charity	58,960	-	58,960	39,044
Income from fundraising events	90,473	-	90,473	101,300
Total from other activities	149,433	-	149,433	140,344

A3

20 Expenditure on charitable activities - Direct spending

Current Year	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Gross wages and salaries - charitable activities	44,547	-	44,547	67,772
Defined contribution pension costs - charitable activities	2,968	-	2,968	1,263
Temporary Staff - Charitable Activities	20,277	-	20,277	3,497
Travel and Subsistence - Charitable Activities	5,283	-	5,283	2,220
Total direct spending	73,075	-	73,075	74,752

B2a

21 Expenditure on charitable activities- Grant funding of activities

Current Year	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Grants made to individuals	110,683	50,535	161,218	136,009
Total grantmaking costs	110,683	50,535	161,218	136,009

B2c

Pretty n Pink Limited

Detailed analysis of income and expenditure for the year ended 31 August 2024 as required by the SORP 2015

22 Support costs for charitable activities

Current Year	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Employee costs not included in direct costs				
Training and welfare - staff	1,191	-	1,191	684
Premises Expenses				
Rent payable under operating leases	36,500	7,000	43,500	16,520
Service charges payable		-	-	1,186
Light heat and power	4,174	-	4,174	4,236
Property insurance	1,221	-	1,221	1,003
Administrative overheads				
Telephone, fax and internet		-	-	-
Postage	2,080	-	2,080	2,099
Stationery and printing	3,576	-	3,576	2,573
Computer expenses	6	-	6	291
Advertising and marketing	1,357	-	1,357	740
Sundry expenses	14,228	-	14,228	8,678
Equipment, repairs, expenses and maintenance	27	-	27	69
Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees	7,433	-	7,433	6,791
As detailed in Note 23				
Professional fees paid to advisors other than the auditor or examiner	810	-	810	720
Other legal and professional	9,887	-	9,887	6,652
Financial costs				
Bank charges	1,506	-	1,506	1,534
Support costs before reallocation	83,996	7,000	90,996	53,776
Less support costs reallocated to specific activities				
To costs of raising funds	(83,996)	(7,000)	(90,996)	(53,776)
Total support costs - Current Year	-	-	-	-

Pretty n Pink Limited

Detailed analysis of income and expenditure for the year ended 31 August 2024 as required by the SORP 2015

23 Other Expenditure - Governance costs

Current Year	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Independent Examiner's fees	1,020	-	1,020	1,020
Total Governance costs	1,020	-	1,020	1,020

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Fees paid to the examiner's firm.	810	-	810	720
Total additional fees included in support costs at Note 22	810	-	810	720

24 Total Charitable expenditure

Current Year		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Total direct spending	B2a	73,075	-	73,075	74,752
Total grantmaking costs	B2c	110,683	50,535	161,218	136,009
Total support costs	B2d	-	-	-	-
Total Governance costs	B2e	1,020	-	1,020	1,020
Total charitable expenditure	B2	184,778	50,535	235,313	211,781

All the expenditure in the prior year was unrestricted.

Pretty n Pink Limited

Detailed analysis of income and expenditure for the year ended 31 August 2024 as required by the SORP 2015

<i>Previous Year</i>	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023
Employee costs not included in direct costs			
Training and welfare - staff	684	-	684
Premises Expenses			
Rent payable under operating leases	13,020	3,500	16,520
Service charges payable	1,186	-	1,186
Light heat and power	3,541	695	4,236
Property insurance	1,003	-	1,003
Administrative overheads			
Telephone, fax and internet	2,099	-	2,099
Postage	2,573	-	2,573
Stationery and printing	291	-	291
Computer expenses	740	-	740
Advertising and marketing	8,678	-	8,678
Sundry expenses	69	-	69
Equipment, repairs, expenses and maintenance	6,791	-	6,791
Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees			
Professional fees paid to Independent Examiner	720	-	720
Professional fees paid to advisors			
Other legal and professional	6,652	-	6,652
Financial costs			
Bank charges	1,534	-	1,534
Support costs before reallocation	49,581	4,195	53,776
Less support costs reallocated to			
To costs of raising funds	(49,581)	(4,195)	(53,776)
Total support costs - Prior Year	-	-	-

The basis of allocation of costs between activities is described under accounting policies

Pretty n Pink Limited

Detailed analysis of income and expenditure for the year ended 31 August 2024 as required by the SORP 2015

Prior Year		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2023	2023	2023
		£	£	£
Total direct spending	B2a	74,752	-	74,752
Total grantmaking costs	B2c	136,009	-	136,009
Total support costs	B2d	-	-	-
Total Governance costs	B2e	1,020	-	1,020
Total charitable expenditure	B2	211,781	-	211,781

25 Expenditure on raising funds and costs of investment management

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024	2024	2024	2023
		£	£	£	£
Cost of fundraising activities		20,517	-	20,517	42,909
Reallocated from support costs		83,996	7,000	90,996	53,776
Total fundraising costs	B1	104,513	7,000	111,513	96,685

Prior Year		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2023	2023	2023
		£	£	£
Cost of fundraising activities		42,909	-	42,909
Reallocated from support costs		49,581	4,195	53,776
Total fundraising costs	B1	92,490	4,195	96,685

Pretty 'n' Pink Limited

Northern Ireland - Charity number 102659

Accounts

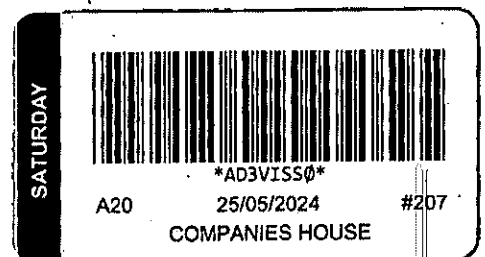
Company Registration Number - NI060708

The Charity Registration Number is :- NIC102659

Pretty n Pink Limited

Report and Accounts

31 August 2023



Pretty n Pink Limited - Statement of Financial Activities for the year ended 31 August 2023

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 August 2023, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023 £	2023 £	2023 £	2022 £
Income & Endowments from:					
Donations & Legacies	A1	232,616	4,195	236,811	153,977
Other trading activities	A3	140,344	-	140,344	89,824
Total income	A	372,960	4,195	377,155	243,801
Expenditure on:					
Raising funds	B1	92,490	4,195	96,685	58,377
Charitable activities	B2	211,781	-	211,781	146,634
Total expenditure	B	304,271	4,195	308,466	205,011
Net income for the year		68,689	-	68,689	38,790
Reconciliation of funds:-					
	E				
Total funds brought forward		291,428	-	291,428	252,638
Total funds carried forward		360,117	-	360,117	291,428

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 14 to 27 form an integral part of these accounts.

Pretty n Pink Limited - Statement of Financial Activities for the year ended 31 August 2023

Pretty n Pink Limited - Resources applied in the year ended 31 August 2023 for Charity use:-

	2023 £	2022 £
Funds generated in the year as detailed in the SOFA	68,689	38,790
Net resources available to fund charitable activities	68,689	38,790

Movements in revenue and capital funds for the year ended 31 August 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	291,428	-	291,428	252,638
Recognised gains and losses before transfers	68,689	-	68,689	38,790
	360,117	-	360,117	291,428
Closing revenue funds	360,117	-	360,117	291,428

Pretty n Pink Limited - Statement of Financial Activities for the year ended 31 August 2023

Pretty n Pink Limited
Income and Expenditure Account for the year ended 31 August 2023 as required by the
Companies Act 2006

	2023 £	2022 £
Income		
Income from operations	377,155	243,801
Gross income in the year including exceptional items	<u>377,155</u>	<u>243,801</u>
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	210,761	145,734
Fundraising costs	96,685	58,377
Governance costs	1,020	900
Total expenditure in the year	<u>308,466</u>	<u>205,011</u>
Net income before tax in the financial year	<u>68,689</u>	<u>38,790</u>
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	<u>68,689</u>	<u>38,790</u>
Retained surplus for the financial year	<u>68,689</u>	<u>38,790</u>
All activities derive from continuing operations		

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 14 to 27 form an integral part of these accounts.

Pretty n Pink Limited - Balance Sheet as at 31 August 2023

	SORP		2023	2022
	Note	Ref	£	£
Current assets		B		
Debtors	10	B2	12,258	14,997
Cash at bank and in hand		B4	358,153	283,077
Total current assets			<u>370,411</u>	<u>298,074</u>
Creditors: amounts falling due within one year	11	C1	<u>(10,294)</u>	<u>(6,646)</u>
Net current assets			360,117	291,428
The total net assets of the charity			<u>360,117</u>	<u>291,428</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds			13,035	37,500
Restricted Revenue Funds	15	D2	13,035	37,500
Restricted Fixed Asset Funds	15	D2	-	-
Restricted Revaluation Reserve	15	D4	-	-
Unrestricted Funds				
Unrestricted Revenue Funds	15	D3	347,082	253,928
Designated Funds			347,082	253,928
Total charity funds			<u>360,117</u>	<u>291,428</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



Mr Patrick Porter
Trustee

Approved by the board of trustees on 8 May 2024

The notes attached on pages 14 to 27 form an integral part of these accounts.

Pretty n Pink Limited

Notes to the Accounts for the year ended 31 August 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounting policies have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the second edition of the Bulletin issued in October 2019 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in Northern Ireland (CCNI), and in accordance with all applicable law in the charity's jurisdiction of registration

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 August 2023, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Pretty n Pink Limited

Notes to the Accounts for the year ended 31 August 2023

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Pretty n Pink Limited

Notes to the Accounts for the year ended 31 August 2023

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*income from other trading activities*'.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Pretty n Pink Limited

Notes to the Accounts for the year ended 31 August 2023

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity. However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 6.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no endowment funds.

Pretty n Pink Limited

Notes to the Accounts for the year ended 31 August 2023

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of financial instruments to the charity's financial position.

5 Net surplus before tax in the financial year

	2023 £	2022 £
The net surplus before tax in the financial year is stated after charging:-		
Pension costs	1,263	1,269

6 The contribution of volunteers

The Charity operates with a team of three full time members of staff, a voluntary Board of Trustees and some 20 - 25 volunteers. The charity relies heavily on volunteers to enable it to sustain the services provided to patients and operate the "Pre-Loved" charity shop. The volunteers are invaluable to the operation of the charity shop at weekends to allow it to remain open.

The charity also has volunteers who give their time to provide services to patients for complementary therapies, counselling and provide emotional support when required. Without the help and support of volunteers, the charity could not sustain its support service or raise funds for the Support Fund. Arrangements are made with volunteers to cover any expenses they have in providing their time. They are not employed by the Charity and no contract regarding employment is in place.

7 Staff costs and emoluments

Salary costs

	2023 £	2022 £
Gross Salaries excluding trustees and key management personnel	71,269	62,040
Employer's operating costs of defined contribution pension schemes	1,263	1,269
Total salaries, wages and related costs	72,532	63,309

Numbers of full time employees or full time equivalents

	2023	2022
The average number of total staff employed in the year was	3	3

Pretty n Pink Limited

Notes to the Accounts for the year ended 31 August 2023

8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

10 Debtors

	2023	2022
	£	£
Prepayments and accrued income	12,258	14,997

11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	1,846	2,006
PAYE, NIC VAT and other taxes	1,837	1,313
Other creditors	6,611	3,327
	<u>10,294</u>	<u>6,646</u>

12 Income and Expenditure account summary

	2023	2022
	£	£
At 1 September 2022		
Surplus after tax for the year	291,428	252,638
	68,689	38,790
At 31 August 2023	<u>360,117</u>	<u>291,428</u>

13 No related party transactions

There were no related party transactions during the year.

14 Particulars of how particular funds are represented by assets and liabilities

At 31 August 2023

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	370,411	-	-	370,411
Current Liabilities	(10,294)	-	-	(10,294)
	<u>360,117</u>	<u>-</u>	<u>-</u>	<u>360,117</u>

At 1 September 2022

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	298,074	-	-	298,074
Current Liabilities	(6,646)	-	-	(6,646)
	<u>291,428</u>	<u>-</u>	<u>-</u>	<u>291,428</u>

Pretty n Pink Limited

Notes to the Accounts for the year ended 31 August 2023

15 Change in total funds over the year as shown in Note 14 , analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
	£	See Note 16 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	291,428	68,689	-	360,117
Total unrestricted and designated funds	291,428	68,689	-	360,117
Total charity funds	291,428	68,689	-	360,117

16 Analysis of movements in funds over the year as shown in Note 15

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	368,765	(300,076)	-	68,689
Restricted funds:-				
Community Foundation Carers Service	-	-	-	-
Belfast City Council	4,195	(4,195)	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	372,960	(304,271)	-	68,689

17 Ultimate controlling party

For companies limited by guarantee, every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Pretty n Pink Limited

Detailed analysis of income and expenditure for the year ended 31 August 2023 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

18 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	42,641	-	42,641	19,228
Wine Mark	57,878	-	57,878	-
Nit & Natters - Farmers Mart	28,500	-	28,500	3,500
McLaughlin & Harvey	20,000	-	20,000	-
Sugar Tits	18,000	-	18,000	-
McGonigle Family	12,500	-	12,500	-
Mayobridge Golf Club	10,000	-	10,000	9,496
Cathy Burns Omagh	9,538	-	9,538	-
Cara King	6,467	-	6,467	-
Benevity - Microsoft matched funding	5,872	-	5,872	-
George Rhodie	2,475	-	2,475	-
Peter Smyth	2,350	-	2,350	-
Alice Turner	2,260	-	2,260	-
Irene Boyd	2,016	-	2,016	-
Carndough Golf Club	1,500	-	1,500	-
New Dawn Tattoo	1,210	-	1,210	-
Portadown Golf Club	1,115	-	1,115	-
Christine Loughlin	1,100	-	1,100	-
Raymond Gilmore	1,065	-	1,065	-
Gerard French	1,060	-	1,060	-
John J Doyle	1,040	-	1,040	-
County Armagh Golf Club	1,030	-	1,030	-
CFM Magherafelt	1,000	-	1,000	-
Amy Whethers	1,000	-	1,000	-
GMC Hair	1,000	-	1,000	-
Cycle for Gemma	-	-	-	11,000
Campbell College	-	-	-	10,000
Patrick Heaney	-	-	-	8,100
Joanne Lundy	-	-	-	5,400
Pat McDate	-	-	-	5,206
Iceland Foods	-	-	-	3,642
Tania Pierce	-	-	-	2,500
Nina Doyle and Kasia McKinney	-	-	-	2,500
Veronica McVeigh	-	-	-	2,315
Justin McGrath	-	-	-	2,117

Pretty n Pink Limited

Detailed analysis of income and expenditure for the year ended 31 August 2023 as required by the SORP 2015

18 Donations, Grants and Legacies ctd

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Valerie Redpath	-	-	-	2,060
Fane Valley Stores	-	-	-	2,000
Laura Spence	-	-	-	2,000
Dorothy Morrow	-	-	-	1,850
Hillsborough Girls Brigade	-	-	-	1,562
Kate Beckett	-	-	-	1,463
Madigans Garage	-	-	-	1,451
Geoff Smyth	-	-	-	1,255
Wendy Thompson	-	-	-	1,200
Community Foundation Carers	-	-	-	37,500
The Halifax Foundation	-	-	-	6,000
	-	-	-	-
Total donations and gifts from individuals	232,616	-	232,616	143,345
	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Revenue grants from government and public bodies				
Department of Health	-	-	-	-
The National Lottery	-	-	-	-
Belfast City Council	-	4,195	4,195	10,632
	-	-	-	-
Total public sector revenue grants	-	4,195	4,195	10,632
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	232,616	4,195	236,811	153,977

Pretty n Pink Limited

Detailed analysis of income and expenditure for the year ended 31 August 2023 as required by the SORP 2015

19 Income from other, non charitable, trading activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Trading activities to raise funds for the charity		39,044	-	39,044	35,885
Income from fundraising events		101,300	-	101,300	53,939
Total from other activities	A3	140,344	-	140,344	89,824

20 Expenditure on charitable activities - Direct spending

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Gross wages and salaries - charitable activities		67,772	-	67,772	61,052
Defined contribution pension costs - charitable activities		1,263	-	1,263	1,269
Temporary Staff - Charitable Activities		3,497	-	3,497	988
Travel and Subsistence - Charitable Activities		2,220	-	2,220	865
Total direct spending	B2a	74,752	-	74,752	64,174

21 Expenditure on charitable activities- Grant funding of activities

Current Year		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Grants made to individuals		136,009	-	136,009	81,560
Total grantmaking costs	B2c	136,009	-	136,009	81,560

Pretty n Pink Limited

Detailed analysis of income and expenditure for the year ended 31 August 2023 as required by the SORP 2015

22 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
<i>Employee costs not included in direct costs</i>				
Training and welfare - staff	684	-	684	260
<i>Premises Expenses</i>				
Rent payable under operating leases	13,020	3,500	16,520	10,500
Service charges payable	1,186	-	1,186	-
Light heat and power	3,541	695	4,236	3,937
Property insurance	1,003	-	1,003	775
<i>Administrative overheads</i>				
Telephone, fax and internet	2,099	-	2,099	1,693
Postage	2,573	-	2,573	1,993
Stationery and printing	291	-	291	449
Computer expenses	740	-	740	-
Advertising and marketing	8,678	-	8,678	14,456
Sundry expenses	69	-	69	24
Equipment, repairs, expenses and maintenance	6,791	-	6,791	6,017
<i>Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees</i>				
As detailed in Note 23	720	-	720	720
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Other legal and professional	6,652	-	6,652	7,511
<i>Financial costs</i>				
Bank charges	1,534	-	1,534	1,365
Support costs before reallocation	49,581	4,195	53,776	49,700
<i>Less support costs reallocated to specific activities</i>				
To costs of raising funds	(49,581)	(4,195)	(53,776)	(49,700)
Total support costs - Current Year	-	-	-	-

Pretty n Pink Limited

Detailed analysis of income and expenditure for the year ended 31 August 2023 as required by the SORP 2015

<i>Previous Year</i>	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023
<i>Employee costs not included in direct costs</i>			
Training and welfare - staff	260	-	260
<i>Premises Expenses</i>			
Rent payable under operating leases	10,500	-	10,500
Light heat and power	1,228	2,709	3,937
Property insurance	775	-	775
<i>Administrative overheads</i>			
Telephone, fax and internet	790	903	1,693
Postage	1,993	-	1,993
Stationery and printing	449	-	449
Computer expenses	-	-	-
Advertising and marketing	14,456	-	14,456
Sundry expenses	24	-	24
Equipment, repairs, expenses and maintenance	6,017	-	6,017
<i>Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees</i>			
<i>Professional fees paid to Independent Examiner</i>	720	-	720
<i>Professional fees paid to advisors</i>			
Other legal and professional	7,511	-	7,511
<i>Financial costs</i>			
Bank charges	1,365	-	1,365
<i>Support costs before reallocation</i>	46,088	3,612	49,700
<i>Less support costs reallocated to</i>			
To charitable trading costs	-	-	-
To grant making costs	-	-	-
To costs of raising funds	(46,088)	(3,612)	(49,700)
To non charitable costs	-	-	-
Total support costs - Prior Year	-	-	-

The basis of allocation of costs between activities is described under accounting policies

Pretty n Pink Limited

Detailed analysis of income and expenditure for the year ended 31 August 2023 as required by the SORP 2015

23 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Independent Examiner's fees	1,020	-	1,020	900
Total Governance costs	1,020	-	1,020	900

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Fees paid to the examiner's firm	720	-	720	720
Total additional fees included in support costs at Note 22	720	-	720	720

24 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Total direct spending	B2a	74,752	-	74,752	64,174
Total grantmaking costs	B2c	136,009	-	136,009	81,560
Total support costs	B2d	-	-	-	-
Total Governance costs	B2e	1,020	-	1,020	900
Total charitable expenditure	B2	211,781	-	211,781	146,634

All the expenditure in the prior year was unrestricted.

Pretty n Pink Limited

Detailed analysis of income and expenditure for the year ended 31 August 2023 as required by the SORP 2015

<i>Prior Year</i>		Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Total direct spending	B2a	64,174	-	64,174
Total grantmaking costs	B2c	81,560	-	81,560
Total support costs	B2d	-	-	-
Total Governance costs	B2e	900	-	900
Total charitable expenditure	B2	146,634	-	146,634

25 Expenditure on raising funds and costs of investment management

<i>Current Year</i>		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Cost of fundraising activities		42,909	-	42,909	8,677
Reallocated from support costs		49,581	4,195	53,776	49,700
Total fundraising costs	B1	92,490	4,195	96,685	58,377

<i>Prior Year</i>		Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Cost of fundraising activities		9,045	(368)	8,677
Reallocated from support costs		32,700	17,000	49,700
Total fundraising costs	B1	41,745	16,632	58,377

Pretty 'n' Pink Limited

Northern Ireland - Charity number 102659

Annual report

Pretty n Pink Limited

Company Registration Number - NI060708

Trustees' Annual Report for the year ended 31 August 2023

The Trustees present their Report and Accounts for the year ended 31 August 2023, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Pretty n Pink Limited.

The charity is known by its operating name, Pretty n Pink.

The charity's areas operation and UK charitable registration.

The charity is registered in Northern Ireland with the Charity Commission in Northern Ireland (CCNI) with charity number NIC102659.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law, all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Unit 2, Park Centre
Donegall Road, Belfast
BT12 6HN
Telephone 02890 347780

Email Address info@prettynpink.org Web address www.prettynpink.org

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

Pretty n Pink Limited

Company Registration Number - NI060708

Trustees' Annual Report for the year ended 31 August 2023

The Trustees in office on the date the report was approved were:-

Patrick Porter

Paula Colhoun

Lorraine Collins

Rosemarie Griffin

Daniel Wilson - appointed on 14 September 2023

Myles McKeown - appointed on 14 September 2023

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

Pretty n Pink Limited's objectives and aims are as follows:

- to promote awareness of Breast Cancer among both women and men in Northern Ireland;
- to link directly with credible mainstream charities;
- to leverage and promote related fund raising events in Northern Ireland, with funds being fed directly back to Breast Cancer patients;
- and to provide help and support to Breast Cancer patients throughout the province by raising funds and through the development of an online website and information exchange forum and the implementation of awareness programmes in schools.

The main activities undertaken in relation to those purposes during the year.

Fundraising activities carried out by the Charity include income from the charity shop, Belfast City Marathon, an annual Gala Ball, charity partnerships, road collections, supermarket bucket collections, marketing campaigns and other fundraising activities that raise funds for the Charity. These events promote greater awareness of Breast Cancer in Northern Ireland. The funds received from these events are retained by Pretty 'n' Pink Support Fund to provide financial support services via the Pretty n Pink Support Fund. The funds are also used to provide counselling and complimentary therapies to Breast Cancer patients and their families across Northern Ireland.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The Charity hosts awareness and information days across Northern Ireland giving the public information on the services that can help when a Breast Cancer diagnosis is received. We also provide information about the Charity and Self Check Shower cards to make the public more aware of the first signs of Breast Cancer. We work closely with local hospitals across Northern Ireland ensuring they have relevant information about the Charity to provide to their patients. During October, we promote Breast Cancer, encouraging local businesses across Northern Ireland to get involved in our awareness campaigns. We also have a focus on our "Real Men Wear Pink" campaign to highlight and raise awareness of male Breast Cancer. The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Pretty n Pink Limited

Company Registration Number - NI060708

Trustees' Annual Report for the year ended 31 August 2023

The short term and longer term aims and objectives.

The Charity aims to provide financial and other support to patients with Breast Cancer in Northern Ireland, as well as to provide information and promote awareness of Breast Cancer and work alongside other Charities to ensure patients are aware of the services the charity provides.

The main achievements and performance of the charity during the year.

This year, Pretty n Pink has supported 493 patients with grants of just over £136,000 from the Pretty n Pink Support Fund, providing patients with essentials such as oil, heating, electricity, gas, groceries, mastectomy underwear, new bedding and other essential items, as well as Counselling Services and Complementary Therapies to both patients and their families.

In June 2018 and again in June 2022, Pretty n Pink was selected by the Lord Mayor of Belfast as one of the mayoral charities. In August 2022, the charity received £75,000 from The Community Foundation to enable it to launch a carer's service for those affected by Breast Cancer.

In September 2022 the Charity opened a second Information & Support Hub in Portadown. This was opened due to the increase in referrals coming from Craigavon Area Hospital which services Portadown, Armagh, Banbridge and Newry areas.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

Pretty n Pink has provided support of just over £136,000 to Breast Cancer patients and their families in Northern Ireland. The Charity has been able to help patients financially, easing some of the stress and anxiety during their Breast Cancer diagnosis. Having a support network available to patients has proved invaluable. Patients who are further along their cancer journey are sharing their experiences with others, ensuring that the Charity can reach as many people as possible.

The degree to which the achievements and performance during the year have benefited wider society.

The Charity has been able to interact with members of the public through, among other things, road collections and bag packs to create a volunteer base. Patients who are further along in their cancer journey have been able to receive support through volunteering and enjoy the activities and events they are involved in. Through these types of events, we have encouraged businesses and health professionals to work in partnership with the Charity which has resulted in having access to more information regarding recovery and how to live life beyond Breast Cancer. Through the support of others, this has increased fundraising and the Charity has been able to provide more support groups and group outings.

Pretty n Pink Limited

Company Registration Number - NI060708

Trustees' Annual Report for the year ended 31 August 2023

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Following discussions among the current Trustees, a decision was taken to recruit and appoint new charity trustees to fill roles where there was no Board experience in areas such as charity governance, patient support, legal and HR. A detailed description of the role was prepared and advertised on all relevant platforms. A shortlist was created and once an appointment was made, a full induction process was undertaken.

Financial review

The charity's financial position at the end of the year ended 31 August 2023

The financial position of the charity at 31 August 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023 £	2022 £
Net income	68,689	38,790
Unrestricted Revenue Funds available for the general purposes of the charity	360,117	253,928
Restricted Revenue Funds	-	37,500
Restricted Fixed Asset Funds	-	-
Restricted revaluation reserve	-	-
Total Restricted Funds	-	37,500
Total Funds	360,117	291,428

Financial review of the position at the reporting date, 31 August 2023

The trustees consider the financial performance by the charity during the year to have been satisfactory. Pretty n Pink Limited had a surplus of £68,689 during the year ended 31 August 2023 (last year, £38,790). Gross funds of £377,155 were raised through a combination of trading, fund raising events, charity box collections and donations (last year, £243,801). A retail shop was opened in June 2013. However, the primary purpose of the trading activity of the retail shop is as part of the charity's charitable purposes or aims. Any profits from the charity's charitable trading are used for charitable purposes only. In pursuit of the charity's aims and objectives, donations of £136,009 were made to nominated individuals in the year ended 31 August 2023 (last year, £81,560). Management and other expenses have been kept at an absolute minimum in order to maximise the funds that are available to provide support to cancer patients.

Pretty n Pink Limited

Company Registration Number - NI060708

Trustees' Annual Report for the year ended 31 August 2023

Policies on reserves.

The beneficiaries of Pretty 'n' Pink are Breast Cancer patients in Northern Ireland. Pretty 'n' Pink Breast Cancer Charity is committed to providing a grant funding service to patients with Breast Cancer in Northern Ireland. Over recent years, the number of applicants has increased significantly and, as a result, the number of patient support grant payments have also increased.

In January 2020, the Charity launched an Information & Support Hub in Belfast providing further support services including Counselling and Complementary Therapies. In September 2022, the Charity opened a further Information & Support Hub in Portadown.

Pretty 'n' Pink is committed to ensuring that it has sufficient resources to sustain the Pretty 'n' Pink Support Fund and other support services, along with expenses for events, salaries, rent and other costs over the long term. Where possible, Pretty 'n' Pink will seek funding opportunities to increase its financial reserves in order to ensure that the Support Fund and other services provided can continue.

Reserves represent income that is used to meet payments from the Support Fund, salaries, rent and other general expenses required to operate the Charity.

It is necessary for a reserve policy to be in place to enable the Charity to maintain its objectives and ensure that it can deal with unforeseen circumstances.

The Trustees have reviewed the annual accounts for the last three years. Given the considerable increase in grant payments from the Support Fund and the cost of the Counselling and Complimentary Therapies, it has been agreed that the long term aim of the Charity is to have sufficient reserves to cover outgoings for a period of twelve months in order for it to remain operational. This level is appropriate to ensure that there are sufficient funds to meet support fund payments as well as staff costs, and rent and other expense payments.

The Trustees continue to monitor the outgoings and expenses of the Charity on a quarterly basis.

The reserves policy will be reviewed annually in line with all other policies and procedures.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of the Independent Examiner

Desmond McMullan

Member of Chartered Accountants Ireland

39 Malone Road
Belfast, BT9 6RX

Pretty n Pink Limited

Company Registration Number - NI060708

Trustees' Annual Report for the year ended 31 August 2023

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities (Northern Ireland) Act 2008, as amended and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Pretty n Pink Limited

Company Registration Number - NI080708

Trustees' Annual Report for the year ended 31 August 2023

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 10 to 20.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the second edition of the Bulletin issued in October 2019 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102.

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 8 May 2024.



Mr Patrick Porter
Director and Trustee



Confirmation Report - Job Undelivered

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Pretty n Pink Limited
Company Registration Number - NI060708

Trustees' Annual Report for the year ended 31 August 2023

The Trustees present their Report and Accounts for the year ended 31 August 2023, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Pretty n Pink Limited.

The charity is known by its operating name, Pretty n Pink.

The charity's areas operation and UK charitable registration.

The charity is registered in Northern Ireland with the Charity Commission in Northern Ireland (CCNI) with charity number NI060708.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Act. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law, all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Unit 2, Park Centre
Donegal Road, Belfast
BT12 6HN
Telephone 02850 347780
Email Address info@prettynpink.org Web address www.prettynpink.org

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

Date & Time Sent	Recipient Information	Result
11/07/2024 11:38 AM	\\Chloe\Scans	Completed with an Error (018-747) : Server not found in SMB

Pretty 'n' Pink Limited

Northern Ireland - Charity number 102659

Annual return

Pretty n Pink Limited for the year ended 31 August 2023

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 August 2023

I report to the Trustees on my examination of the financial statements of the charitable company on pages 10 to 27 for the year ended 31 August 2023 which have been prepared in accordance with the Charities (Northern Ireland) Act 2008, as amended (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the second edition of the Bulletin issued in October 2019 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in Northern Ireland (CCNI), and under the historical cost convention and the accounting policies set out on page 14.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 6, the charitable company's Trustees, who are also Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities (Northern Ireland) Act 2008 as amended and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement under section 65 (2) of the Charities (Northern Ireland) Act 2008 as amended (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

examine the financial statements of the charity under section 65 (3) of the Act;

b) follow the applicable procedures in the Directions to Independent Examiners made by the Charity Commission in Northern Ireland and;

c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

and;

I conducted my examination in accordance with the Directions to Independent Examiners made by the Charity Commission in Northern Ireland, setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company 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 you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 31 August 2023 appears to exceed the sum specified in Section 65(4) of the Act, namely £100000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Chartered Accountants Ireland;

The accounts are being examined in the circumstances specified in Section 66 (1) (f) of the Act and the date when the Charity Commission dispensed with requirements for audit under Section 65 (2) of the Charities (Northern Ireland) Act 2008 as amended (the Act).

This is a report in respect of the examination carried out under Section 65 (3) of the Act and in accordance with Directions to Independent Examiners made by the Charity Commission in Northern Ireland which may be applicable.

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 63 of The Charities (Northern Ireland) Act 2008, as amended;

when preparing accounts on an accruals basis, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations setting out the form and content of charity accounts;

have been prepared in accordance with the methods and principles set out in FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the second edition of the Bulletin issued in October 2019 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102.

Signed:-



Desmond McMullan - Independent Examiner

Chartered Accountants Ireland

39 Malone Road
Belfast, BT9 6RX

This report was signed on 8 May 2024

Pretty 'n' Pink Limited

Northern Ireland - Charity number 102659

Accounts

Pretty n Pink Limited - Statement of Financial Activities for the year ended 31 August 2022

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 August 2022, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022 £	2022 £	2022 £	2021 £
Income & Endowments from:					
Donations & Legacies	A1	99,845	54,132	153,977	99,522
Other trading activities	A3	89,824	-	89,824	117,253
Total income	A	189,669	54,132	243,801	216,775
Expenditure on:					
Raising funds	B1	41,745	16,632	58,377	44,944
Charitable activities	B2	146,634	-	146,634	76,720
Total expenditure	B	188,379	16,632	205,011	121,664
Net income for the year		1,290	37,500	38,790	95,111
Reconciliation of funds:-					
	E				
Total funds brought forward		252,638	-	252,638	157,527
Total funds carried forward		253,928	37,500	291,428	252,638

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 14 to 26 form an integral part of these accounts.

Pretty n Pink Limited - Statement of Financial Activities for the year ended 31 August 2022

Pretty n Pink Limited - Resources applied in the year ended 31 August 2022 for Charity use:-

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	38,790	95,111
Net resources available to fund charitable activities	38,790	95,111

Movements in revenue and capital funds for the year ended 31 August 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	252,638	-	252,638	157,527
Recognised gains and losses before transfers	1,290	37,500	38,790	95,111
	253,928	37,500	291,428	252,638
Closing revenue funds	253,928	37,500	291,428	252,638

Pretty n Pink Limited - Statement of Financial Activities for the year ended 31 August 2022

**Pretty n Pink Limited
Income and Expenditure Account for the year ended 31 August 2022 as required by the
Companies Act 2006**

	2022 £	2021 £
Income		
Income from operations	243,801	212,633
Refunds from HMRC on Gift Aided donations	-	4,142
Gross Income in the year including exceptional items	243,801	216,775
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	145,734	75,820
Fundraising costs	58,377	44,944
Governance costs	900	900
Total expenditure in the year	205,011	121,664
Net income before tax in the financial year	38,790	95,111
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	38,790	95,111
Retained surplus for the financial year	38,790	95,111
All activities derive from continuing operations		

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 14 to 26 form an integral part of these accounts.

Pretty n Pink Limited - Balance Sheet as at 31 August 2022

	SORP Note Ref		2022 £	2021 £
Current assets	B			
Debtors	10 B2	14,997	13,262	
Cash at bank and in hand	B4	283,077	245,727	
Total current assets		298,074	258,989	
Creditors: amounts falling due within one year	11 C1	(6,646)	(6,351)	
Net current assets			291,428	252,638
The total net assets of the charity			<u>291,428</u>	<u>252,638</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Restricted funds			37,500	
Unrestricted Funds				
Unrestricted Revenue Funds	15 D3	253,928	252,638	
Designated Funds			253,928	252,638
Total charity funds			<u>291,428</u>	<u>252,638</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA.

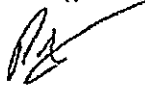
The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 9.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.


Mr Patrick Porter
Trustee

Approved by the board of trustees on 17 May 2023

The notes attached on pages 14 to 26 form an integral part of these accounts.

Pretty n Pink Limited

Notes to the Accounts for the year ended 31 August 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounting policies have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2018) and FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the second edition of the Bulletin issued in October 2019 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in Northern Ireland (CCNI), and in accordance with all applicable law in the charity's jurisdiction of registration

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 August 2023, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Pretty n Pink Limited

Notes to the Accounts for the year ended 31 August 2022

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Pretty n Pink Limited

Notes to the Accounts for the year ended 31 August 2022

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in *'legacies and donations'*. Goods donated for resale are included in *'income from other trading activities'*.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Pretty n Pink Limited

Notes to the Accounts for the year ended 31 August 2022

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 6.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Financial Instruments Including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

There are no endowment funds.

Pretty n Pink Limited

Notes to the Accounts for the year ended 31 August 2022

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of financial instruments to the charity's financial position.

5 Net surplus before tax in the financial year

	2022	2021
	£	£

The net surplus before tax in the financial year is stated after charging:-

Pension costs	1,269	1,090
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6 The contribution of volunteers

The Charity operates with a team of three full time members of staff, a voluntary Board of Trustees and some 20 - 25 volunteers. The charity relies heavily on volunteers to enable it to sustain the services provided to patients and operate the "Pre-Loved" charity shop. The volunteers are invaluable to the operation of the charity shop at weekends to allow it to remain open.

The charity also has volunteers who give their time to provide services to patients for complementary therapies, counselling and provide emotional support when required. Without the help and support of volunteers, the charity could not sustain its support service or raise funds for the Support Fund. Arrangements are made with volunteers to cover any expenses they have in providing their time. They are not employed by the Charity and no contract regarding employment is in place.

7 Staff costs and emoluments

Salary costs	2022	2021
	£	£
Gross Salaries excluding trustees and key management personnel	62,040	28,324
Employer's operating costs of defined contribution pension schemes	1,269	1,090
Total salaries, wages and related costs	63,309	29,414

Numbers of full time employees or full time equivalents	2022	2021
The average number of total staff employed in the year was	3	3

Pretty n Pink Limited

Notes to the Accounts for the year ended 31 August 2022

8 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

9 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

10 Debtors

	2022	2021
	£	£
Prepayments and accrued income	14,997	13,262

11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	2,006	1,501
PAYE, NIC VAT and other taxes	1,313	3,342
Other creditors	3,327	1,508
	<u>6,646</u>	<u>6,351</u>

12 Income and Expenditure account summary

	2022	2021
	£	£
At 1 September 2021	252,638	157,527
Surplus after tax for the year	38,780	95,111
At 31 August 2022	<u>291,428</u>	<u>252,638</u>

13 No related party transactions

There were no related party transactions during the year.

14 Particulars of how particular funds are represented by assets and liabilities

At 31 August 2022

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	260,574	-	37,500	298,074
Current Liabilities	(8,646)	-	-	(8,646)
	<u>253,928</u>	<u>-</u>	<u>37,500</u>	<u>291,428</u>

At 1 September 2021

	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Current Assets	258,989	-	-	258,989
Current Liabilities	(6,351)	-	-	(6,351)
	<u>252,638</u>	<u>-</u>	<u>-</u>	<u>252,638</u>

Pretty n Pink Limited

Notes to the Accounts for the year ended 31 August 2022

15 Change in total funds over the year as shown in Note 14, analysed by individual funds

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
	£	See Note 16 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	252,638	1,290	-	253,928
Total unrestricted and designated funds	252,638	1,290	-	253,928
Total charity funds	252,638	38,790	-	291,428

16 Analysis of movements in funds over the year as shown in Note 15

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	169,669	(188,379)	-	1,290
Restricted funds:-				
Community Foundation Carers Service	37,500	-	-	37,500
The Halifax Foundation	6,000	(6,000)	-	-
Belfast City Council	10,632	(10,632)	-	-
			-	-
			-	-
			-	-
	243,801	(205,011)	-	38,790

17 Ultimate controlling party

For companies limited by guarantee, every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Pretty n Pink Limited

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

18 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	19,228	-	19,228	641
Cycle for Gemma	11,000	-	11,000	-
Campbell College	10,000	-	10,000	-
Patrick Heaney	8,100	-	8,100	-
Joanne Lundy	5,400	-	5,400	-
Pat McDate	5,206	-	5,206	-
Iceland Foods	3,642	-	3,642	-
Nit and Natters	3,500	-	3,500	-
Mayobridge Golf Club	9,496	-	9,496	-
Tania Pierce	2,500	-	2,500	-
Nina Doyle and Kasla McKinney	2,500	-	2,500	-
Veronica McVaigh	2,315	-	2,315	-
Justin McGrath	2,117	-	2,117	-
Valerie Redpath	2,060	-	2,060	-
Fane Valley Stores	2,000	-	2,000	-
Laura Spence	2,000	-	2,000	-
Dorothy Morrow	1,850	-	1,850	-
Hillsborough Girls Brigade	1,562	-	1,562	-
Kate Beckett	1,463	-	1,463	-
Madigans Garage	1,451	-	1,451	-
Geoff Smyth	1,255	-	1,255	-
Wendy Thompson	1,200	-	1,200	-
McLoughlin & Harvey	-	-	-	20,096
Sainsbury's	-	-	-	2,281
Mizen to Malin Cyclopaths	-	-	-	9,202
Joanne Lundy	-	-	-	4,790
In memory of Pamela Robb	-	-	-	4,537
Frances Donaghy	-	-	-	3,135
In memory of Elizabeth Beckinsale	-	-	-	2,417
Michael Chandler, Estate Agents	-	-	-	2,325
Patricia Broslin	-	-	-	2,180
Community Foundation Carers	-	37,500	37,500	-
The Halifax Foundation	-	6,000	6,000	1,903
The Pink Ribbon Foundation	-	-	-	5,000
PPE Funding	-	-	-	2,814
	-	-	-	-
Total donations and gifts from individuals	99,845	43,500	143,345	61,321

Pretty n Pink Limited

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Revenue grants from government and public bodies				
Department of Health	-	-	-	7,220
The National Lottery	-	-	-	2,263
Belfast City Council	-	10,632	10,632	3,368
Total public sector revenue grants	-	10,632	10,632	38,201
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	99,845	54,132	153,977	99,522

19 Income from other, non charitable, trading activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Trading activities to raise funds for the charity	35,885	-	35,885	22,850
Income from fundraising events	53,939	-	53,939	94,403
Total from other activities A3	89,824	-	89,824	117,253

20 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Gross wages and salaries - charitable activities	61,052	-	61,052	27,666
Defined contribution pension costs - charitable activities	1,269	-	1,269	1,090
Temporary Staff - Charitable Activities	988	-	988	658
Travel and Subsistence - Charitable Activities	865	-	865	290
Total direct spending B2a	64,174	-	64,174	29,704

Pretty n Pink Limited

Detailed analysis of Income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

21 Expenditure on charitable activities- Grant funding of activities

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Grants made to individuals		81,560	-	81,560	48,116
Total grantmaking costs	B2c	81,560	-	81,560	48,116

22 Support costs for charitable activities

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022	2022	2022	2021
		£	£	£	£
Employee costs not included in direct costs					
Training and welfare - staff		260	-	260	15
Premises Expenses					
Rent payable under operating leases		1,500	9,000	10,500	4,915
Light heat and power		3,937	-	3,937	1,557
Property insurance		775	-	775	657
Administrative overheads					
Telephone, fax and internet		1,693	-	1,693	2,023
Postage		1,993	-	1,993	1,205
Stationery and printing		449	-	449	-
Computer expenses		-	-	-	2,075
Advertising and marketing		14,456	-	14,456	1,737
Sundry expenses		24	-	24	10
Equipment,repairs,expenses and maintenance		6,017	-	6,017	5,771
Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees					
As detailed in Note 23		720	-	720	1,656
Professional fees paid to advisors other than the auditor or examiner					
Other legal and professional		(489)	8,000	7,511	14,969
Financial costs					
Bank charges		1,365	-	1,365	591
Support costs before reallocation		32,700	17,000	49,700	37,181
Less support costs reallocated to specific activities					
To costs of raising funds		(32,700)	(17,000)	(49,700)	(37,181)
Total support costs - Current Year		-	-	-	-

Pretty.n Pink Limited

Detailed analysis of Income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

<i>Previous Year</i>	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022
<i>Employee costs not included in direct costs</i>			
Training and welfare - staff	15	-	15
<i>Premises Expenses</i>			
Rent payable under operating leases	4,815	-	4,815
Light heat and power	(1,152)	2,709	1,557
Property insurance	657	-	657
<i>Administrative overheads</i>			
Telephone, fax and internet	1,120	903	2,023
Postage	1,205	-	1,205
Stationery and printing	-	-	-
Computer expenses	2,075	-	2,075
Advertising and marketing	1,737	-	1,737
Sundry expenses	10	-	10
Equipment, repairs, expenses and maintenance	5,771	-	5,771
<i>Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees</i>			
<i>Professional fees paid to Independent Examiner</i>	1,656	-	1,656
<i>Professional fees paid to advisors</i>			
Other legal and professional	14,969	-	14,969
<i>Financial costs</i>			
Bank charges	591	-	591
<i>Support costs before reallocation</i>	33,569	3,612	37,181
<i>Less support costs reallocated to</i>			
To charitable trading costs	-	-	-
To grant making costs	-	-	-
To costs of raising funds	(33,569)	(3,612)	(37,181)
To non charitable costs	-	-	-
Total support costs - Prior Year	-	-	-

The basis of allocation of costs between activities is described under accounting policies

Pretty n Pink Limited

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

23 Other Expenditure - Governance costs

	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
<i>Current Year</i>	2022	2022	2022	2021
	£	£	£	£
Independent Examiner's fees	900	-	900	900
Total Governance costs	900	-	900	900

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2022	2022	2022	2021
	£	£	£	£
Fees paid to the examiner's firm	720	-	720	1,656
Total additional fees included in support costs at Note 22	720	-	720	1,656

24 Total Charitable expenditure

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
<i>Current Year</i>		2022	2022	2022	2021
		£	£	£	£
Total direct spending	B2a	64,174	-	64,174	29,704
Total grantmaking costs	B2c	81,560	-	81,560	46,116
Total support costs	B2d	-	-	-	-
Total Governance costs	B2e	900	-	900	900
Total charitable expenditure	B2	146,634	-	146,634	76,720

All the expenditure in the prior year was unrestricted.

		Prior Year	Prior Year	Prior Year
		Unrestricted	Restricted	Total Funds
		Funds	Funds	
<i>Prior Year</i>		2021	2021	2021
		£	£	£
Total direct spending	B2a	29,704	-	29,704
Total grantmaking costs	B2c	46,116	-	46,116
Total support costs	B2d	-	-	-
Total Governance costs	B2e	900	-	900
Total charitable expenditure	B2	76,720	-	76,720

Pretty n Pink Limited

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

25 Expenditure on raising funds and costs of investment management

Current Year		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Cost of fundraising activities		9,045	(368)	8,677	7,763
Reallocated from support costs		32,700	17,000	49,700	37,181
Total fundraising costs	B1	41,745	16,632	58,377	44,944
Prior Year		Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £	
Cost of fundraising activities		132	7,631	7,763	
Reallocated from support costs		22,244	14,937	37,181	
Total fundraising costs	B1	22,376	22,568	44,944	

Pretty 'n' Pink Limited

Northern Ireland - Charity number 102659

Annual report

Company Registration Number - NI060708

The Charity Registration Number is :- NIC102659



Pretty n Pink Limited

Report and Accounts

31 August 2022



Pretty n Pink Limited

Company Registration Number - NI060708

Trustees' Annual Report for the year ended 31 August 2022

The Trustees present their Report and Accounts for the year ended 31 August 2022, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Pretty n Pink Limited.

The charity is known by its operating name, Pretty n Pink.

The charity's areas operation and UK charitable registration.

The charity is registered in Northern Ireland with the Charity Commission in Northern Ireland (CCNI) with charity number NIC102659.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law, all trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

Unit 2, Park Centre

Donegall Road, Belfast

BT12 6HN

Telephone 02890 347780

Email Address info@prettynpink.org Web address www.prettynpink.org

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

Pretty n Pink Limited

Company Registration Number - NI060708

Trustees' Annual Report for the year ended 31 August 2022

The Trustees in office on the date the report was approved were:-

Patrick Porter
Paula Colhoun
Lorraine Collins
Rosemaria Griffin

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

Pretty n Pink Limited's objectives and aims are as follows:

- to promote cancer awareness among young people in Northern Ireland;
- to link directly with credible mainstream charities;
- to leverage and promote related fund raising events in Northern Ireland, with funds being fed directly back into Breast Cancer patients;
- and to provide help and support to young cancer patients throughout the province by raising funds through the development of an online website and information exchange forum and the implementation of awareness programmes in schools.

The main activities undertaken in relation to those purposes during the year.

Fundraising activities carried out by the Charity include income from the charity shop, Belfast City Marathon, an annual gala ball, afternoon tea, marketing campaigns, road collections and other fundraising activities that may raise funds for the Charity. These events promote greater awareness of Breast Cancer in Northern Ireland. The funds received from these events are retained in the Pretty 'n' Pink Support Fund to provide financial help to patients with Breast Cancer in Northern Ireland.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The Charity hosts awareness and information days across Northern Ireland giving the public information on how we can help. We also provide information about the Charity and Self Check Shower cards to make the public more aware of the first signs of Breast Cancer. We work closely with local hospitals across Northern Ireland ensuring they have relevant information about the Charity to provide to their patients. During October Breast Cancer Awareness month, we encourage the public to get on board with the Charity to promote the Charity and raise awareness of Breast Cancer. We have also been focusing on Real Men Wear Pink, a campaign to highlight awareness of male Breast Cancer. The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Pretty n Pink Limited

Company Registration Number - NI060708

Trustees' Annual Report for the year ended 31 August 2022

The short term and longer term aims and objectives.

The Charity aims to provide financial and other support to patients with Breast Cancer in Northern Ireland, as well as to provide information and promote awareness of Breast Cancer and work alongside other Charities to ensure patients are aware of the services the charity provides.

The main achievements and performance of the charity during the year.

From September 2021 to August 2022, the charity has supported more than 400 patients with grants of over £81,000 from the Pretty n Pink Support Fund. The Support Fund has provided essentials for these patients including oil, heating, electricity, gas, groceries, mastectomy underwear, new mattresses and other essential items. The Charity has also provided Counselling Services and Complementary Therapies to patients and their families as well as emotional support.

In June 2022 the Charity was selected by the Lord Mayor of Belfast as one of her mayoral charities. This was a huge achievement as this was the second time the Charity had been selected.

The Charity has also provided Counselling and Complementary therapies for patients and their families. In August 2022 the Charity received funding from The Community Fund to launch a Pretty n Pink Carers Support Service to provide Counselling and Complementary Therapies to those who care for a person with a breast cancer diagnosis.

In September 2022 the Charity opened a second Information & Support Hub in Portadown. This was opened due to the increase of referrals coming from Craigavon Area Hospital which services Portadown, Armagh, Banbridge and Newry areas. The Hub was initially to open one day per week as a drop-in centre. However, due to the increase in need, the Hub is now open 6 days per week including evenings.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

This year, the Charity has been able to help over 400 patients and their families in Northern Ireland. The Charity has been able to help patients financially, easing some of the stress and anxiety during their Breast Cancer diagnosis. Having a support network available to patients has proved invaluable. Patients who are further along their cancer journey are sharing their experiences with others, ensuring that the Charity can reach as many people as possible.

The degree to which the achievements and performance during the year have benefited wider society.

The Charity has been able to interact with members of the public through, among other things, road collections and bag packs to create a larger volunteer base. Patients who are further along in their cancer journey have been able to receive support through volunteering and enjoy the activities and events they are helping with. Through these types of events, we have encouraged businesses and health professionals to work in partnership with the Charity which has resulted in having access to more information regarding recovery, healthy eating etc. Through the support of others, this has increased fundraising and the Charity has been able to provide more support groups and outings for emotional support.

Pretty n Pink Limited

Company Registration Number - NI060708

Trustees' Annual Report for the year ended 31 August 2022

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Following discussions among the current Trustees, a decision has been taken to try and recruit and appoint new charity trustees to fill roles where there was no Board experience in areas such as HR and Legal. A detailed description of the role has been prepared and advertised on all relevant platforms. It is hoped to create a shortlist and once an appointment has been made, complete a full induction process.

Financial review

The charity's financial position at the end of the year ended 31 August 2022

The financial position of the charity at 31 August 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net Income	38,790	95,111
Unrestricted Revenue Funds available for the general purposes of the charity	253,928	252,638
Restricted Revenue Funds	37,500	-
Restricted Fixed Asset Funds	-	-
Restricted revaluation reserve	37,500	-
Total Restricted Funds	291,428	252,638
Total Funds	291,428	252,638

Financial review of the position at the reporting date, 31 August 2022

The trustees consider the financial performance by the charity during the year to have been satisfactory. Pretty n Pink Limited had a surplus of £38,790 during the year ended 31 August 2022 (last year, £95,111). Gross funds of £243,801 were raised through a combination of trading, fund raising events, charity box collections and donations (last year, £216,775). A retail shop was opened in June 2013. However, the primary purpose of the trading activity of the retail shop is as part of the charity's charitable purposes or aims. Any profits from the charity's charitable trading are used for charitable purposes only. In pursuit of the charity's aims and objectives, donations of £81,560 were made to nominated individuals and charities in the year ended 31 August 2022 (last year, £46,116). Management and other expenses have been kept at an absolute minimum in order to maximise the funds that are available to nominated charities.

Pretty n Pink Limited

Company Registration Number - NI060708

Trustees' Annual Report for the year ended 31 August 2022

Policies on reserves.

The beneficiaries of Pretty 'n' Pink are Breast Cancer patients in Northern Ireland.

Pretty 'n' Pink Breast Cancer Charity is committed to providing a grant funding service to patients with Breast Cancer in Northern Ireland. Over recent years, the number of applicants has increased significantly and, as a result, the number patient support grant payments have also increased.

In January 2020 the Charity Launched an Information & Support Hub providing further support services including Counselling and Complementary Therapies.

Pretty 'n' Pink is committed to ensuring that it has sufficient resources to sustain the Pretty 'n' Pink Support Fund, along with expenses for events, salaries, rent and other costs over the long term. Where possible, Pretty 'n' Pink will seek funding opportunities to increase its financial reserves in order to ensure that the Support Fund and other services provided can continue.

Reserves represent income that is used to meet payments from the Support Fund, salaries, rent and other general expenses required to operate the Charity.

It is necessary for a reserve policy to be in place to enable the Charity to maintain its objectives and ensure that it can deal with unforeseen circumstances.

The Trustees have reviewed the annual accounts for the last three years. Given the considerable increase in grant payments from the Support Fund in recent years, it has been agreed that the long term aim of the Charity is to have sufficient reserves to cover outgoings for a period of twelve months in order for it to remain operational. This level is appropriate to ensure that there are sufficient funds to meet support fund payments as well as staff costs, and rent and other expense payments.

The Trustees continue to monitor the outgoings and expenses of the Charity on a quarterly basis.

The reserves policy will be reviewed annually in line with all other policies and procedures.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of the Independent Examiner

Desmond McMullan

Member of Chartered Accountants Ireland

39 Malone Road

Belfast, BT9 6RX

Pretty n Pink Limited

Company Registration Number - NI060708

Trustees' Annual Report for the year ended 31 August 2022

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities (Northern Ireland) Act 2008, as amended and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law);
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Pretty n Pink Limited

Company Registration Number - NI060708

Trustees' Annual Report for the year ended 31 August 2022

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 10 to 20.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the second edition of the Bulletin issued in October 2019 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102.

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 17 May 2023.



Mr Patrick Porter
Director and Trustee

Pretty 'n' Pink Limited

Northern Ireland - Charity number 102659

Annual return

Pretty n Pink Limited for the year ended 31 August 2022

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 August 2022

I report to the Trustees on my examination of the financial statements of the charitable company on pages 10 to 26 for the year ended 31 August 2022 which have been prepared in accordance with the Charities (Northern Ireland) Act 2008, as amended (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the second edition of the Bulletin issued in October 2019 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in Northern Ireland (CCNI), and under the historical cost convention and the accounting policies set out on page 14.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 6, the charitable company's Trustees, who are also Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities (Northern Ireland) Act 2008 as amended and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement under section 65 (2) of the Charities (Northern Ireland) Act 2008 as amended (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

examine the financial statements of the charity under section 65 (3) of the Act;

b) follow the applicable procedures in the Directions to Independent Examiners made by the Charity Commission in Northern Ireland and;

c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

and;

I conducted my examination in accordance with the Directions to Independent Examiners made by the Charity Commission in Northern Ireland, setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company 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 you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination; and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 31 August 2022 appears to exceed the sum specified in Section 65(4) of the Act, namely £100000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Chartered Accountants Ireland;

The accounts are being examined in the circumstances specified in Section 66 (1) (f) of the Act and the date when the Charity Commission dispensed with requirements for audit under Section 65 (2) of the Charities (Northern Ireland) Act 2008 as amended (the Act).

This is a report in respect of the examination carried out under Section 65 (3) of the Act and in accordance with Directions to Independent Examiners made by the Charity Commission in Northern Ireland which may be applicable,

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

- accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 63 of The Charities (Northern Ireland) Act 2008, as amended;

- when preparing accounts on an accruals basis, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations setting out the form and content of charity accounts;

have been prepared in accordance with the methods and principles set out in FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the second edition of the Bulletin issued in October 2019 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102.

Signed:-



Desmond McMullan - Independent Examiner

Chartered Accountants Ireland

39 Malone Road

Belfast, BT9 6RX

This report was signed on 17 May 2023