

Rehability
(A company limited by guarantee)
Report and Financial Statements
Year ended 31st March 2023

Rehability

Annual report for the year ended 31st March 2023

	Pages
Trustees and advisors	1
Trustees' report	2 - 4
Independent auditor's report	5 - 6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 13

Rehability

1

Trustees and advisors

Company number: NI 604901

The Charities Commission for Northern Ireland: Registration number
NIC 103182

Trustees

N Maguire	Chairperson
J Montgomery	Treasurer
S McLoughlin	Assistant treasurer
I Burnside	Secretary
B McQuillan	
L Smyth	
L Goodman	

Registered Address

7 - 8 Norfolk Court
Rathenraw
Antrim
BT41 2SF

Bankers

Bank of Ireland
275-279 Antrim Road
Glengormley
BT36 7QN

Auditors

DC CA (NI) Limited
T/A D C Corr and Company
Chartered accountants and registered auditor
29b Main Street
Randalstown
BT41 3AB

Trustees' report for the year ended 31st March 2023

The trustees, who are also directors for the purposes of company law, present their annual report and the financial statements of the charitable company for the year ended 31st March 2023.

The information with respect to trustees and advisors set out on page 1 forms part of this report. The trustees have prepared the financial statements in accordance with applicable Accounting Standards in the United Kingdom (FRS 102), the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2015, and in accordance with the Charities Act (Northern Ireland) 2008.

Objectives and activities / Public benefit

The charity's objects and principal objectives are:

1. To relieve the sickness and promote, protect and preserve the health and wellbeing of people aged 16 and over with chronic mental health illness in Antrim and its environs of Northern Ireland without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion, by associating the statutory authorities, community and voluntary organizations in a common effort to advance education and to provide facilities in the interests of social welfare for recreational leisure time occupation with the objective of improving the conditions of life for the beneficiaries.
2. To establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above.

The trustees confirm that the charity has complied with the public interest statutory guidance issued under section 4 of the Charities (Northern Ireland) Act 2008

Review of activities and performance

Activities

We provide facilities, equipment and services including complementary health care which are ancillary to those provided by the medical profession as may be deemed desirable for continuing rehabilitative benefit.

We provide training, support and advice to sufferers not normally provided by the statutory authorities and to those responsible for their care.

We provide outings and social trips, and training in the use of information technology to enable them to access the internet in an effort to develop, maintain and gain new skills.

We assist in such ways as the charity trustees think fit to advance the education of the sufferers by developing their mental, physical and moral capabilities through the provision of day care services, cooked meals, social activity, mental stimulation, day trips and outings, leisure time activities, adult education and health improvement activities.

We identify and involve other interested individuals and groups in the furtherance of the general objectives of the organization.

Performance

In this year from 1 April 2022 to 31 March 2023 the charity has continued to work within the objectives and activities as detailed. The charity has been able to meet its objectives but only as far as its limited funding during the year has allowed.

Financial review

Total income decreased from £137,219 to £137,072 in the year to 31st March 2023. The core funding of £92,445 received from the Northern Health and Social Care Trust remains the charity's main source of income. There was a deficit in the year mainly due to the decrease in NHSCST sippage funding. The trustees are of the opinion that the results for the year are satisfactory, however increases in the the cost of living will have a continuing impact on the contributions from members and funding from grants from outside of the Northern Health and Social Care.

Trustees' report for the year ended 31st March 2023 (continued)**Reserves policy**

The reserves policy of the charity is to hold reserves that represent a minimum of three months expenditure of the organisation.

Reference and administrative details

Details of the registered office, trustees, advisors and other relevant information are given on page 1.

Structure, governance and management

Rehability is a company limited by guarantee and is governed by its articles of association which were adopted in 2010. It is recognised as a charity by the HMRC, number XN88875 and by the Charity Commission (NI), number NIC 103182.

The company's articles of association require that the number of trustees be not less than three but no more than twelve. At each annual general meeting one-third of the trustees or, if their number is not a multiple of three, the number nearest to one-third, must retire from office. A retiring trustee, providing they are still qualified, shall be eligible for re-nomination and election

All trustees are given guidelines on their responsibilities and on how meetings are to be conducted. These guidelines are in written form and each of the trustees have a copy. Training is by active work and is all overseen by the Chairperson.

Selection of new trustees

The company may advertise for new trustees who will be interviewed by the current trustees before being invited to stand for election at the next annual general meeting. Additional trustees may be co-opted by the current trustees, either to fill a casual vacancy or if they have particular skills, but they only hold office until the next annual general meeting at which point they shall be eligible for election.

A trustee must be a person aged 18 years or older and must be a member of the company.

Pay and remuneration of trustees

No pay or remuneration is given to trustees. All are voluntary.

Organisational structure

The trustees are responsible for the day to day management of the charity.

Trustees are responsible for making decisions on matters of day to day running of the charity, future projects and all matters of concern to the charity. The trustees also make decisions on how funds are allocated and on bills to be paid.

Decision making policy

The day to day financial management is conducted by the chairperson and treasurer who report bi-monthly to the full board of trustees.

Risk management

The Trustees review the major risks which the charity faces and believe that the policy on reserves, as stated above, provides sufficient resources in the event of adverse conditions. The Trustees examine business and other operational risks faced by the charity and confirm that systems to monitor and mitigate significant risks are in place. Risks are considered on an annual basis.

Plans for future periods

The charity intends to continue to meet its objectives in the future, maintaining the services to the members that it currently supplies and expanding these services to meet demand where possible.

Trustees' report for the year ended 31st March 2023 (continued)

Statement of Trustees' responsibilities

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in business.

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


In accordance with company law, as the charity's trustees, we certify that:

- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the trustees of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Independent auditors

The auditors, D C Corr & Company, have indicated their willingness to continue in office and a resolution concerning their reappointment will be proposed at the Annual General Meeting.

On behalf of the trustees



N Maguire

Trustee

Date: 23-Oct-23

Independent Auditor's Report to the Trustees of Rehability

Opinion

We have audited the financial statements of Rehability (the 'charitable company') for the year ended 31 March 2023 which comprise of Statement of financial activities (including income and expenditure account) and Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 4, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Rehability

6

Independent Auditor's Report to the Trustees of Rehability

continued

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 65(2)[1] of the Charities Act (Northern Ireland) 2008 and report in accordance with regulations made under section 66 of that Act.

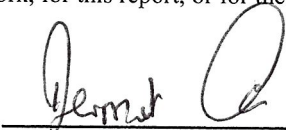
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Signed



Date

23-Oct-23

Dermot Corr FCA Senior Statutory Auditor

For and on behalf of DC (CA) NI Ltd t/a DC Corr & Company

29B Main Street

Randalstown

BT41 3AB

DC (CA) NI Limited t/a DC Corr & Company is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Statement of financial activities (including income and expenditure account) for the year ended 31st March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income from:					
Donations and gifts	2	1,000	-	1,000	450
Grants	2	60,089	54,168	114,257	126,004
Investment income	2	39	-	39	10
Other income	2	21,775	-	21,775	10,755
Total incoming resources		82,904	54,168	137,072	137,219
Charitable activities					
Charitable donations, support and governance costs incurred in running the charity	4	79,374	58,615	137,989	129,047
Total resources expended		79,374	58,615	137,989	129,047
Net incoming (outgoing) resources		3,530	(4,448)	(918)	8,172
Reconciliation of funds					
Total funds brought forward	13	28,534	51,609	80,143	77,839
Total funds carried forward		32,064	47,161	79,225	86,011

All income and expenditure are derived from continuing activities.

The charity has no recognised gains and losses other than the results above and therefore no separate statement of the total recognised gains and losses have been presented.

The notes on pages 9 to 13 form part of these accounts.

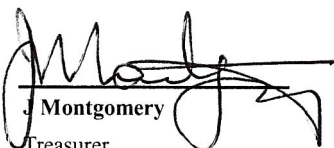
Balance sheet as at 31st March 2023

	Notes	2023 £	2022 £
Fixed Assets			
Fixed assets	9	39,263	43,528
		<u>39,263</u>	<u>43,528</u>
Current assets and liabilities			
Debtors	10	566	566
Cash and cash equivalents	11	45,564	41,329
Creditors: amounts falling due within one year	12	(6,168)	(5,280)
Net current assets		<u>39,962</u>	<u>36,615</u>
Net assets		<u>79,225</u>	<u>80,143</u>
Funds			
Unrestricted income fund	13	32,064	28,534
Restricted income fund	13	47,161	51,609
Unrestricted		<u>79,225</u>	<u>80,143</u>

The notes on pages 9 to 13 form part of these accounts.

Approved by the trustees on

23/10/2023


J. Montgomery
Treasurer

Notes to the financial statements for the year ended 31st March 2023

1 Accounting policies

These financial statements are prepared on the going concern basis under the historical cost convention, as modified by the revaluation of certain investments, and in accordance with applicable accounting standards including the Statement of Recommended Practice on "Accounting and Reporting by Charities" issued in 2015. The principal accounting policies are set out below.

Income

All income is included in the Statement of Financial Activities on an accruals basis.

Expenditure

Resources expended relate directly to the charity's objectives. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Charitable activities

Charitable activity costs include expenditure on administration and governance of the charity and compliance with constitutional and statutory requirements. All expenditure is accounted for on an accruals basis.

Governance costs

Governance costs represent accountancy and professional fees and are accounted for on an accruals basis.

Fixed assets

Fixed assets are recorded at purchase cost together with any incidental costs of acquisition. Depreciation is calculated so as to write off the cost less their estimated residual values, on a straight-line basis over the expected useful economic lives of the assets concerned.

The principal annual rates of depreciation are as follows:

Buildings	2% Straight line
Fixtures & fittings	15% Straight line
Computer equipment	20% Straight line
Motor car	25% Reducing Balance

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Notes to the financial statements for the year ended 31st March 2023

1 Accounting policies (continued)

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Funding accounting

The charity has various types of funds for which it is responsible and which require separate disclosure. A definition of the various types of funds is as follows;

Unrestricted funds

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

Restricted funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

2 Income

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Donations				
Donations and gifts	1,000	-	1,000	450
	1,000	0	1,000	450
Grants				
Northern Health and Social Care Trust	50,845	41,600	92,445	85,320
Northern Health and Social Care Trust - slippage	9,245	-	9,245	30,179
Enkalon Foundation	-	-	-	899
ANBC	-	500	500	300
Community fund	-	-	-	-
Halifax Foundation	-	-	-	-
Lottery Fund	-	10,000	10,000	9,306
BSO	-	2,068	2,068	-
	60,089	54,168	114,257	126,004
Investment income				
Bank interest	39	-	39	10
	39	-	39	10
Other income				
Members' contributions	21,775	-	21,775	10,755
	21,775	-	21,775	10,755

Notes to the financial statements for the year ended 31st March 2023

3 Costs of generating funds

The cost of generating funds is considered to be so small that it has not been shown separately in the financial statements.

4 Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable expenditure	55,093	44,168	99,261
Support costs	22,001	14,447	36,448
	<u>77,094</u>	<u>58,615</u>	<u>135,709</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable expenditure	34,413	62,448	96,861
Support costs	26,016	3,890	29,906
	<u>60,429</u>	<u>66,338</u>	<u>126,767</u>

5 Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total Funds 2023 £	Total Funds 2022 £
Charitable expenditure	99,261	36,448	135,709	126,767
Governance costs	0	2,280	2,280	2,280
	<u>99,261</u>	<u>38,728</u>	<u>137,989</u>	<u>129,047</u>

Notes to the financial statements for the year ended 31st March 2023

6 Employee information

	Unrestricted	Restricted	Total	
	2023	2023	2023	2022
	£	£	£	£
Staff costs:				
Wages and salaries - charitable expenditure	21,662	43,668	65,330	53,592
Wages and salaries - support costs	12,917	-	12,917	4,473
	34,579	43,668	78,247	58,065

	2023	2022
	Number	Number
The average number of part time persons employed during the year excluding trustees was:		
Delivering services to members	3	3
Management and administration of the charity	1	1
	4	4

No employees during the current or prior year received emoluments in excess of £60,000 (2022: £60,000).

No trustees received any remuneration during the year (2022: Nil).

7 Governance costs

	2023	2022
	£	£
Fees paid to the charity's independent auditor	2,280	2,280
	2,280	2,280

8 Taxation

Rehability is a registered charity and as such is entitled to certain tax exemptions on income and profits from investments if this income and profits are applied solely for charitable purposes.

9 Fixed assets

	Land & Buildings	Fixtures & Fittings	Computer Equipment	Motor Vehicles	Total
	£	£	£	£	£
Cost					
At 1st April 2022	54,585	42,876	13,337	26,407	137,205
Additions	-	0	-	-	-
Disposals	-	-	-	-	-
At 31st March 2023	54,585	42,876	13,337	26,407	137,205
Depreciation					
At 1st April 2022	22,292	40,449	12,885	18,052	93,678
Charge for the year	1,092	774	310	2,089	4,265
Disposals	-	-	-	-	-
At 31st March 2023	23,384	41,223	13,195	20,141	97,943
Book Value					
At 31st March 2023	31,201	1,653	143	6,266	39,263
At 31st March 2022	32,293	2,427	453	8,355	43,528

Notes to the financial statements for the year ended 31st March 2023

10 Debtors

	2023	2022
	£	£
Prepayments	566	566
Sundry	-	-
	<u>566</u>	<u>566</u>

11 Cash and cash equivalents

Cash and cash equivalents comprise operating cash on hand and cash deposited with banks with original maturity of less than or equal to three months.

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	6,089	5,201
Sundry	79	79
	<u>6,168</u>	<u>5,280</u>

13 Analysis of the net assets between funds

	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted funds	(7,898)	39,962	32,064
Restricted funds	47,161	0	47,161
	<u>39,263</u>	<u>39,962</u>	<u>79,225</u>

14 Limited by guarantee

The liability of each member is limited to £1 being the amount that each member of the charity undertakes to contribute to the assets of the charity in the event of the same being wound up while he or she or it is a member or within one year after he or she or it ceases to be a member for payment of the debts and liabilities of the charity contracted before he or she or it ceases to be a member and of the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves.

15 Related party transactions

There were no related party transactions

16 Ultimate controlling party

There is no ultimate controlling party.

17 Other services provided by our independent auditors

In common with many other organisations of our size and nature we use our independent auditors to assist with the preparation of the annual report and financial statements.