

REGISTERED CHARITY NUMBER: NIC103485

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
Solas Moyle

Henderson & Co
Chartered Certified Accountants
15 Killuney Drive
Armagh
Co. Armagh
BT60 1AY

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for the Year Ended 31 March 2023

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Report of the Trustees
for the Year Ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Solas supports members of the local community to improve their mental health & emotional wellbeing by providing services including: a) Individual therapies including counselling and complementary therapies b) Group therapies including meditation, emotional resilience and personal development c) Creative & fitness therapies including crafts & yoga d) Youth programmes including exam stress and self esteem e) Community education and awareness courses Additional courses are developed to further meet our aims and objectives. Developing additional methods of support helps ensure everyone who would benefit from support can access a course which meets their individual needs & interests.

Significant activities

This year is the second year of our 5 year lottery grant and our activities continued to focus on utilising the funding provided to develop a consistent support, alongside a community facility that would allow us to welcome anyone from the local community on a drop- in basis. Over the year we delivered three quarterly programmes covering April to June, September to December and January to March and a family focussed programme over the summer months due to the need to support the wellbeing of young people and their families, and also the negative impact of school holidays attendance figures for our normal programmes.

Each of the programmes involved the following types of activities:

Drop In: We offered four different drop-in sessions each week, providing a safe space for people to visit, enjoy a cuppa & some company and find out more about our organisation & the support people can access.

Group programmes: we offered a wide range of group based activities lasting for 4-8 weeks per activity. These were focussed on either relaxing activities e.g. meditation, anxiety management, awareness through movement; creative activities e.g. mosaic making, knitting, art for wellbeing or exercise activities e.g. restorative yoga, dance.

Individual support: individual counselling and complementary therapies were available following a short assessment (due to limited funding) as well as a individual listening ear sessions were offered as a step between group support and formal counselling.

Service users: 328 attended either drop in, group activities or individual therapies, as well as outreach sessions in the community e.g. shared education with 2 local primary schools and wellbeing sessions with post primary pupils. We continue to receive regular referrals from the Mental Health Practitioners at GP practices and Livingwell Moyle. Referrals are also welcomed from other statutory agencies, departments and voluntary organisations. Signposting to and from our services is also encouraged with other local organisations and community groups.

FINANCIAL REVIEW

Financial position

The Trustees believe the period end financial position was satisfactory.

There was a surplus of £10,591 for the year.

£ 116,551 of grants were received during the year as follows:

Big Lottery Fund People and Communities £96,148

Big Lottery Fund People and Communities £20,067 - one off cost of living supplement to be spent over the remaining 3 years of the funded programme. This has been recorded as accrued income under creditors in the accounts.

BHSCT - £336

The Big Lottery Fund are Solas Moyle's core funders.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The purpose of the organisation is to offer support to promote positive emotional wellbeing, in a warm and welcoming environment. Our support is open to all adults, aged 18 and over regardless of age, gender, background or any other factor.

All trustees or members of the management committee must be voted in by other members of the management committee at either the AGM or a regular committee meeting if a vacancy arises throughout the year.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

NIC103485

Principal address

62 Ann Street
Ballycastle
Co. Antrim
BT54 6AD

Trustees

K Scally (resigned 30.11.22)
Ms J Pedlow
J Matthews (appointed 1.5.22)
Ms S Norwood
J Foley
R Morton
B Lofthouse
Ms A Jamison
T Connor
D Smyth (resigned 31.8.22)

Solas Moyle

Report of the Trustees
for the Year Ended 31 March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Henderson & Co
Chartered Certified Accountants
15 Killuney Drive
Armagh
Co. Armagh
BT60 1AY

Approved by order of the board of trustees on 20 December 2023 and signed on its behalf by:

Brid Lofthouse

B Lofthouse - Trustee

Independent Examiner's Report to the Trustees of
Solas Moyle

I report to the trustees on my examination of the accounts of Solas Moyle for the year ended 31 March 2023.

Respective responsibilities of trustees and examiner:

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- Examine the accounts under section 65 of the Charities Act.
- Follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act.
- State whether particular matters have come to my attention.

Basis of Independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of Charities Act.
2. That the accounts do not accord with those accounting records.
3. That the accounts do not comply with the accounting requirements of the Charities Act.
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Gary Henderson FCCA

Henderson & Co
Chartered Certified Accountants
15 Killuney Drive
Armagh
Co. Armagh
BT60 1AY

20 December 2023

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		5,161	96,186	101,347	118,418
Other trading activities	2	3,440	-	3,440	5,458
Investment income	3	-	-	-	41
Total		<u>8,601</u>	<u>96,186</u>	<u>104,787</u>	<u>123,917</u>
EXPENDITURE ON					
Charitable activities					
Big Lottery Fund		-	94,143	94,143	84,414
General		53	-	53	790
Covid-19 Community Support Fund		-	-	-	1,923
NHSCT - CYPSP		-	-	-	180
Other		-	-	-	40
Total		<u>53</u>	<u>94,143</u>	<u>94,196</u>	<u>87,347</u>
NET INCOME		8,548	2,043	10,591	36,570
RECONCILIATION OF FUNDS					
Total funds brought forward		64,912	25,972	90,884	54,314
TOTAL FUNDS CARRIED FORWARD		<u><u>73,460</u></u>	<u><u>28,015</u></u>	<u><u>101,475</u></u>	<u><u>90,884</u></u>

Solas Moyle

Balance Sheet
31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	6	12	5,456	5,468	5,945
CURRENT ASSETS					
Cash at bank		73,648	48,309	121,957	87,920
CREDITORS					
Amounts falling due within one year	7	(200)	(25,750)	(25,950)	(2,981)
NET CURRENT ASSETS		<u>73,448</u>	<u>22,559</u>	<u>96,007</u>	<u>84,939</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>73,460</u>	<u>28,015</u>	<u>101,475</u>	<u>90,884</u>
NET ASSETS		<u>73,460</u>	<u>28,015</u>	<u>101,475</u>	<u>90,884</u>
FUNDS	8				
Unrestricted funds				73,460	64,912
Restricted funds				28,015	25,972
TOTAL FUNDS				<u>101,475</u>	<u>90,884</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 December 2023 and were signed on its behalf by:

Brid Lofthouse

B Lofthouse - Trustee

James R. Mathews

J Matthews - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

2. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Fundraising events	3,160	5,408
Room rent	280	50
	<u>3,440</u>	<u>5,458</u>

3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Bank account interest	-	41
	<u>-</u>	<u>41</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	6,299	112,119	118,418
Other trading activities	5,458	-	5,458
Investment income	27	14	41
Total	<u>11,784</u>	<u>112,133</u>	<u>123,917</u>
EXPENDITURE ON			
Charitable activities			
Big Lottery Fund	-	84,414	84,414
General	790	-	790
Covid-19 Community Support Fund	-	1,923	1,923
NHSCT - CYPSP	-	180	180
Other	40	-	40
Total	<u>830</u>	<u>86,517</u>	<u>87,347</u>
NET INCOME	10,954	25,616	36,570
Transfers between funds	15,779	(15,779)	-

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Net movement in funds	26,733	9,837	36,570
RECONCILIATION OF FUNDS			
Total funds brought forward	38,179	16,135	54,314
TOTAL FUNDS CARRIED FORWARD	<u>64,912</u>	<u>25,972</u>	<u>90,884</u>

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2022	7,926
Additions	1,347
At 31 March 2023	<u>9,273</u>
DEPRECIATION	
At 1 April 2022	1,981
Charge for year	1,824
At 31 March 2023	<u>3,805</u>
NET BOOK VALUE	
At 31 March 2023	<u>5,468</u>
At 31 March 2022	<u>5,945</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Trade creditors	5,483	2,581
Accruals and deferred income	20,067	-
Accrued expenses	400	400
	<u>25,950</u>	<u>2,981</u>

8. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	64,912	8,548	73,460
Restricted funds			
Big Lottery fund	25,972	2,043	28,015
TOTAL FUNDS	<u>90,884</u>	<u>10,591</u>	<u>101,475</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	8,601	(53)	8,548
Restricted funds			
Big Lottery fund	96,186	(94,143)	2,043
TOTAL FUNDS	<u>104,787</u>	<u>(94,196)</u>	<u>10,591</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	38,179	10,954	15,779	64,912
Restricted funds				
Big Lottery fund	16,135	11,237	(1,400)	25,972
NHSCT - Causeway Winter Wellbeing Programme	-	14,099	(14,099)	-
Causeway Coast & Glens Borough Council - Covid-19 Community Support Fund	-	60	(60)	-
NHSCT - CYPSP	-	220	(220)	-
	<u>16,135</u>	<u>25,616</u>	<u>(15,779)</u>	<u>25,972</u>
TOTAL FUNDS	<u>54,314</u>	<u>36,570</u>	<u>-</u>	<u>90,884</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	11,784	(830)	10,954
Restricted funds			
Big Lottery fund	95,651	(84,414)	11,237
NHSCT - Causeway Winter Wellbeing Programme	14,099	-	14,099
Causeway Coast & Glens Borough Council - Covid-19 Community Support Fund	1,983	(1,923)	60
NHSCT - CYPSP	400	(180)	220
	<u>112,133</u>	<u>(86,517)</u>	<u>25,616</u>
TOTAL FUNDS	<u>123,917</u>	<u>(87,347)</u>	<u>36,570</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	38,179	19,502	15,779	73,460
Restricted funds				
Big Lottery fund	16,135	13,280	(1,400)	28,015
NHSCT - Causeway Winter Wellbeing Programme	-	14,099	(14,099)	-
Causeway Coast & Glens Borough Council - Covid-19 Community Support Fund	-	60	(60)	-
NHSCT - CYPSP	-	220	(220)	-
	<u>16,135</u>	<u>27,659</u>	<u>(15,779)</u>	<u>28,015</u>
TOTAL FUNDS	<u>54,314</u>	<u>47,161</u>	<u>-</u>	<u>101,475</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	20,385	(883)	19,502
Restricted funds			
Big Lottery fund	191,837	(178,557)	13,280
NHSCT - Causeway Winter Wellbeing Programme	14,099	-	14,099
Causeway Coast & Glens Borough Council - Covid-19 Community Support Fund	1,983	(1,923)	60
NHSCT - CYPSP	400	(180)	220
	<u>208,319</u>	<u>(180,660)</u>	<u>27,659</u>
TOTAL FUNDS	<u>228,704</u>	<u>(181,543)</u>	<u>47,161</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,863	6,298
Grants	96,484	112,120
	<hr/> 101,347	<hr/> 118,418
Other trading activities		
Fundraising events	3,160	5,408
Room rent	280	50
	<hr/> 3,440	<hr/> 5,458
Investment income		
Bank account interest	-	41
	<hr/>	<hr/>
Total incoming resources	104,787	123,917
EXPENDITURE		
Charitable activities		
Wages	40,398	37,677
Pensions	4,561	4,446
Rent	4,680	4,680
Insurance	1,134	878
Light and heat	1,454	1,497
Telephone & internet	1,203	2,609
Postage and stationery	840	1,117
Marketing & promotion	1,758	661
Sundries	2,910	1,883
Counselling	11,485	6,938
Complementary Therapies	12,975	10,631
Group Therapies	4,578	6,786
Materials	-	802
Professional support	540	360
Repairs	675	55
Additional premises/room hire	635	1,995
Training	900	1,200
Volunteer expenses	-	64
Drop in activities	90	548
Cost of fundraising events	287	-
Staff recruitment	289	-
Carried forward	91,392	84,827

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
Charitable activities		
Brought forward	91,392	84,827
Staff travel	491	-
	<hr/> 91,883	<hr/> 84,827
Support costs		
Finance		
Bank charges	89	139
Fixtures and fittings	1,824	1,981
	<hr/> 1,913	<hr/> 2,120
Governance costs		
Accountancy and legal fees	400	400
	<hr/> 94,196	<hr/> 87,347
Total resources expended		
Net income	<hr/> <hr/> 10,591	<hr/> <hr/> 36,570