

# The Beeches Resource Centre

Northern Ireland · Charity number 103707

## Details

Status	Received
Registered	2015-08-21
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

**Address**  
Beeches Resource Centre  
9-11 Lurgan Road  
Aghalee  
Craigavon  
BT67 0dd  
BT67 0DD

**Phone** 02892652270

**Email** [info@thebeechesrc.com](mailto:info@thebeechesrc.com)

**Website** [www.thebeechesrc.com](http://www.thebeechesrc.com)

## Activities

**Purposes:** The Company's objects are:- 1) to advance education by providing opportunities for unemployed people who are mentally handicapped to participate in programmes of integrated directed training and practical work experience for periods in each case not exceeding twelve months. 2) to promote the relief of those individuals with profound learning difficulties who are unable to undertake vocational training by the provision of therapeutic facilities and activities.

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

**How the charity works:** Disability, Education/training, Volunteer development

**Who the charity helps:** Learning disabilities, Sensory disabilities, Unemployed/low income

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£359,237	£357,546	£-20,342	10

## Trustees

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Name	Role	Appointed
Mr James Brian Wilson		
Mr Jonathan Wilson		

**The Beeches Resource Centre**

Northern Ireland - Charity number 103707

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# Accounts

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**The Beeches Resource Centre**  
**Annual Report and Unaudited Financial Statements**  
**for the financial year ended 31 December 2024**

# The Beeches Resource Centre

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**The Beeches Resource Centre**  
**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Trustees</b>	James Wilson Jonathan Wilson
<b>Company Secretary</b>	James Wilson
<b>Charity Number in Northern Ireland</b>	103707
<b>Company Registration Number</b>	NI024481
<b>Principal Address</b>	11 Lurgan Road Aghalee Craigavon Co. Armagh BT67 0DD Northern Ireland
<b>Independent Examiner</b>	McCleary & Company Ltd Garvey Studios 14 Longstone Street Lisburn BT28 1TP
<b>Principal Bankers</b>	Danske Bank 45-48 High Street Portadown BT62 1LB
<b>Solicitors</b>	Mills Selig Solicitors 21 Arthur Street Belfast BT1 4GA

# The Beeches Resource Centre TRUSTEES' REPORT

for the financial year ended 31 December 2024

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

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

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

In this report the trustees of The Beeches Resource Centre present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 December 2024.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

## **Mission, Objectives and Strategy**

### **Mission Statement**

The charity's objectives and principal activities are to:

1 Advance education by providing opportunities for unemployed people who are learning disabled to participate in programmes of integrated directed training and practical work experience for periods in each case not exceeding twelve months.

2 Promote the relief of those individuals with profound learning difficulties who are unable to undertake vocational training by the provision of therapeutic facilities and activities.

### **Public Benefit**

Purpose 1: The direct benefits which flows from this purpose include improved quality of life, more developed educational and social skills, better health and wellbeing, reduced stress on the disabled beneficiary and their family, a more independent life with greater integration with wider society with opportunities to have a more fulfilled family life, to study, work and be part of the community. Potentially the disabled beneficiary could be exposed to some risk, but benefits gained in terms of independence and self-confidence and improved quality of life far outweigh any real or potential risk. Risk is mitigated by good support planning including contingency plans. These benefits are evidenced through feedback from beneficiaries and their families together with statutory agencies and the other organisations we work with. The beneficiaries are people with learning disabilities in Northern Ireland.

Purpose 2: The direct benefits which flow from this purpose include stimulating beneficiaries with profound learning difficulties who would not otherwise be stimulated or have the opportunity to develop; this can be demonstrated through improved quality of life, better health and wellbeing, reduced stress and beneficiaries with profound learning disabilities not having to travel long distances to receive this level and quality of care. The beneficiaries are people with profound learning disabilities in Northern Ireland. No harm arises from this purpose. Trustees and Employees are required to declare any conflict of interest that might arise.

## **ACHIEVEMENT AND PERFORMANCE- April 2024 - March 2025**

The following information is evidence of the Beeches Resource Centre's ongoing activities and benefits as related to our stated purposes.

In setting our objectives and planning our activities for the year the trustees have considered the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

To this end the Centre has sought to use a wide range of local individuals and organisations to provide practical and informative advice, provides a diverse range on on-site activities and events that encourage each client to make and nourish social connections with friends and peers and to take care of their mental and physical health.

# The Beeches Resource Centre

## TRUSTEES' REPORT

for the financial year ended 31 December 2024

### Activities with External Providers:

- ACR 21 facilitated by Noel Lyons, Waste Promotions Officer  
noel.lyons@arc21.org.uk

### Workshops:

- o Halfmoon cushions
- o Flower making
- o Bag making
- Heatly Restart workshop, Jenny Groves Training & Administration Co-ordinator:
- o Food and mood
- o Self-Care
- o Introduction to Understanding the Importance of Sleep
- Menopause seminar with Caroline McGarth
- Online Safety workshop with Caroline McGarth
- Music with Hanna
- Six Weeks Programme of Arts Encounter, Theatre without Walls with Christine Nelson from Island Arts Centre Lisburn & Castlereagh City Council

### Objectives:

- Enhance Self-Expression: Empower participants to express themselves creatively through dance and drama, encouraging communication and emotional expression.
- Improve Physical and Mental Well-being: Promote physical activity, coordination, and mental stimulation through structured dance and drama exercises.
- Foster Social Interaction: Provide a supportive environment for participants to interact, collaborate, and build friendships, reducing social isolation.
- Build Confidence: Encourage participants to take on roles and express themselves in front of others, boosting self-esteem and confidence.
- Celebrate Diversity: Create an inclusive space that respects and celebrates the diverse abilities and experiences of all participants.
- C&J Farm:
  - o C&J Farms brought animals to the Centre. Clients had the opportunity to interact with various farm animals, enhancing their understanding of animals.
- Cultural Take Out, provided by the Irish Linen Centre/Lisburn Museum. Clients designed mosaic coasters, learning about history and craftsmanship.
- Loan Box. A loan box from the Irish Linen Centre/Lisburn Museum contained household items from the past. Clients explored these items, learning about historical living.
- Tom the Music Man:
  - o A music and dance session where clients sang and danced along to their favourite songs. This activity helped improve coordination, memory, and overall emotional wellbeing.
- Empathy Creations, with Nicky T., funded by AVH.

### Activities for New Skills and Wellbeing Improvement:

- Walk this May
  - o Clients participated in a community-based event, walking laps outside and at the local park to promote physical activity and wellbeing.
- Ice Cream Van
  - o Organised by Kyle, this activity involved enjoying ice cream on a warm day. It promoted social interaction and enjoyment in a relaxed setting.
- Pebble Art
  - o Clients engaged in creating pebble art while learning about recycling. This activity promoted creativity, mindfulness, and environmental awareness.
- World Art Day
  - o Clients participated in a collaborative 4-piece art project using various mediums. This helped develop creative skills and provided an opportunity for self-expression.
- Earth Day
  - o Clients took part in a scavenger hunt, art creation, and worksheets related to Earth Day. The activity encouraged environmental awareness and fostered a sense of community.
- Farm Project
  - o Clients learned about farm animals, farming equipment, and how vegetables are grown. This was an educational project that boosted knowledge about agriculture and sustainability.
- Easter Baking
  - o Clients baked and decorated Easter-themed treats, including cheesecake cups, Malteser traybakes, and fairy cakes. This promoted teamwork, creativity, and an appreciation for cooking.

# The Beeches Resource Centre

## TRUSTEES' REPORT

for the financial year ended 31 December 2024

- Quarterly Newsletter Project
- o Clients are involved in producing a quarterly newsletter that helps improve their computer skills while allowing them to share their experiences with the community and families. This project boosts digital literacy and socialisation skills and provides a sense of accomplishment.

As well as these events, Centre staff follow an in-house programme of varied activities and events designed to support the development and maintenance of key personal, daily living, and social skills of our clients. They help to build the participants' confidence and cover a variety of disciplines including communication, healthy living, mental health, and mindfulness.

The needs and progress of each client is assessed continuously, and regular reviews are held to discuss and review the personal and social development of each client as well as any challenges they face and changes in need that may affect their placement.

### Future

We remain mindful that both statutory and voluntary community services face serious challenges in respect of both long-term funding and recruitment and retention of staff.

Our key action for the next year will be to continue to focus on recruitment and retention of staff to ensure the service's sustainability through a robust and well led staff team.

### Objectives

### FINANCIAL REVIEW

#### Financial Position

The Beeches operates in an economic environment of financial insecurity for many organisations in the voluntary and community sector. While the Beeches enjoys the continuing financial support of our principal funder (South Eastern Health and Social Care Trust), this support is reviewed annually and this structural uncertainty regarding long-term financial security makes service development an ongoing challenge. Sound corporate governance and adherence to financial management good practice has resulted in a positive outcome for the period.

#### Principal funding sources

Aside from a small proportion of income generated via the sale of goods, the principal funding sources for the charity are by way of grant income. These are detailed in the notes to the Financial Statements.

#### Investment policy

Except for retaining reserves each year most of the charity's funds are to be used for continuing operation so there are few funds available for long term investment. The trustees have decided that the likely return on any investment would not make it prudent to commit any funds at this time to long term investments.

#### Reserves policy

The trustees have examined the charity's requirements for reserves considering the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be for 3 months. Expenditure for 2024 is £357,546, therefore the target is between £85K and £95K in general funds. This level of reserves is needed to meet the working capital requirements of the charity and the trustees are confident that at this level we would be able to continue the current activities of the charity in the event of a significant drop in funding. The present level of liquid funds available to the charity is £139,499 which falls well within the target range. In the short term the trustees have also considered the extent to which existing activities and expenditure could be curtailed, should such circumstances arise.

#### Governing document

The organisation is a charitable company limited by guarantee, incorporated on 17 May 1990. The company has a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

# The Beeches Resource Centre TRUSTEES' REPORT

for the financial year ended 31 December 2024

## Organisational structure

Under the requirements of the Memorandum and Articles of Association the Subscribers to the articles shall be members of the Company. The Beeches Resource Centre has a Board of Members of not less than three members (a quorum). Members are approved by the directors. Members may leave at any time by giving the required notice. Membership is not transferable and ceases on death.

Under the requirements of the Memorandum and Articles of Association there shall be no less than two directors. The Directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as Directors of the Company.

Directors may exercise all the powers of the Company. At present there are two trustees. They have overall responsibility for strategic planning, policy development, risk management and financial governance. The trustees delegate authority to a Registered Manager for day-to-day administration of these matters.

The Registered Manager has responsibility for managing all day-to-day operations and service delivery processes in accordance with the charity's stated purposes.

## Induction and training of new trustees

New Trustees are invited to an induction meeting to familiarise themselves with the charity and the context within which it operates. These are facilitated by an existing director of the Company, they cover:

- The obligations of the Board of Trustees.
- The content of the Memorandum and Articles of Association.
- The Committee and decision-making processes.
- Current financial position.
- Plans and objectives.

Candidates are encouraged to attend a series of quarterly management meetings to familiarise themselves with the work before committing themselves to the role if this is agreed as appropriate. Trustees are encouraged to attend appropriate training events in-house and external, where these will facilitate the undertaking of their role.

## Related parties

Related Party transactions are shown at note 18 on the Financial Statements.

## Structure, Governance and Management

### Structure

Risk Management: The trustees have undertaken a review of the risks to which the charity is exposed. Systems or procedures have been established to mitigate the risks the charity faces. These include having in place a Risk Framework and Risk Register. The trustees delegate elements of the risk management process to the Registered Manager and her management team, while retaining responsibility to review and consider key aspects of the process and results. Trustees retain responsibility to monitor the charity's corporate governance systems. Trustees recognise that a sound internal control system, embedded in operational activities, that is responsive to internal and external changes and immediately addresses identified control weaknesses is a key and essential component of risk management.

Identified principal risks include:

- " Governance
- " Operational
- " Financial
- " External
- " Compliance (law or regulation)

# The Beeches Resource Centre TRUSTEES' REPORT

for the financial year ended 31 December 2024

Key controls used by the charity include:

- " Formal agendas, minutes, and action plans for all trustee/management activity.
- " Strategic planning, budgeting, and management accounting.
- " Established organisational structure, lines of reporting, segregation, and delegation of duties.
- " Formal written policies and procedures for HR, finance, risk management, health and safety etc.
- " Clear authorisation and approval levels.

**Data Protection and Information:** The trustees are very conscious of their responsibilities regarding the use and protection of data in relation to client personal data and its appropriate use. The trustees are satisfied that appropriate actions have been taken and policies are in place to ensure that as far as possible, the charity is compliant with the requirements of GDPR.

**Uncertainties:** The charity's operational funding relies on a single statutory source. We are encouraged that a new assembly is in place. However, this has not yet translated into a published programme for government, and we await details about the regional strategy for delivery of health and social care services in the future. As such, our funding continues to be renewed on a year-to-year basis. The charity has a good reputation, has consistently excellent monitoring reports from RQIA and its services and programmes are effective and highly valued by its beneficiaries. The trustees believe the charity has an excellent management team, strong staff, and good governance protocols.

## Financial Review

The results for the financial year are set out on page 11 and additional notes are provided showing income and expenditure in greater detail.

## Results and Dividends

At the end of the financial year the charity has assets of £193,956 (2023 - £183,490) and liabilities of £20,342 (2023 - £11,567). The net assets of the charity have increased by £1,691.

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

## Compliance with Sector-Wide Legislation and Standards

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

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 25 September 2025 and signed on its behalf by:



James Wilson  
Trustee

**The Beeches Resource Centre**  
**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

for the financial year ended 31 December 2024

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

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

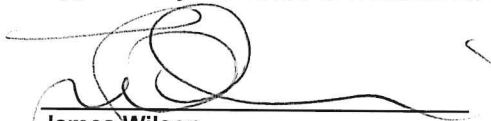
In preparing these financial statements, the trustees are required to:

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

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

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

**Approved by the Board of Trustees on 25 September 2025 and signed on its behalf by:**



**James Wilson**  
Trustee

# The Beeches Resource Centre

## INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF THE BEECHES RESOURCE CENTRE

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

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

### Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

### Basis of independent examiner's report

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

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

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

### Independent examiner's statement

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



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**John McCleary FCA**  
**MCCLEARY & COMPANY LTD**  
Garvey Studios  
14 Longstone Street  
Lisburn  
BT28 1TP

**Date: 25 September 2025**

**The Beeches Resource Centre**  
**STATEMENT OF FINANCIAL ACTIVITIES**

for the financial year ended 31 December 2024

	Notes	Unrestricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Total Funds 2023 £
<b>Income</b>					
Donations and legacies	3.1	358,679	358,679	333,860	333,860
Other income	3.2	558	558	68	68
<b>Total income</b>		<b>359,237</b>	<b>359,237</b>	<b>333,928</b>	<b>333,928</b>
<b>Expenditure</b>					
Charitable activities	4.1	357,546	357,546	297,054	297,054
<b>Net income/(expenditure)</b>		<b>1,691</b>	<b>1,691</b>	<b>36,874</b>	<b>36,874</b>
Transfers between funds		-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>1,691</b>	<b>1,691</b>	<b>36,874</b>	<b>36,874</b>
<b>Reconciliation of funds:</b>					
Total funds beginning of the year	16	171,923	171,923	135,049	135,049
<b>Total funds at the end of the year</b>		<b>173,614</b>	<b>173,614</b>	<b>171,923</b>	<b>171,923</b>

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

**The Beeches Resource Centre**  
**BALANCE SHEET**  
as at 31 December 2024

	Notes	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible assets	10	34,115	18,675
<b>Current Assets</b>			
Debtors	11	60,414	44,766
Cash at bank and in hand		99,427	120,049
		159,841	164,815
<b>Creditors: Amounts falling due within one year</b>	12	(20,342)	(11,567)
<b>Net Current Assets</b>		139,499	153,248
<b>Total Assets less Current Liabilities</b>		173,614	171,923
<b>Funds</b>			
General fund (unrestricted)		173,614	171,923
<b>Total funds</b>	16	173,614	171,923

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

Approved by the Board of Trustees and authorised for issue on 25 September 2025 and signed on its behalf by



James Wilson  
Trustee

# The Beeches Resource Centre

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

### 1. GENERAL INFORMATION

The Beeches Resource Centre is a charity incorporated in Northern Ireland. The registered office of the charity is 11 Lurgan Road Aghalee, Craigavon, Co. Armagh, BT67 0DD, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### **Basis of preparation**

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

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

#### **Statement of compliance**

The financial statements of the charity for the financial year ended 31 December 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

#### **Fund accounting**

The following are the categories of funds maintained:

#### **Restricted funds**

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

#### **Unrestricted funds**

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

#### **Income**

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

#### **Expenditure**

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

#### **Tangible fixed assets and depreciation**

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

Land and buildings freehold	- 10% Reducing balance
Fixtures, fittings and equipment	- 25% Straight line and 25% Reducing balance

#### **Leasing**

Rentals payable under operating leases are dealt with in the profit and loss account as incurred over the period of the rental agreement.

## The Beeches Resource Centre

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

### Debtors

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

### Cash at bank and in hand

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

### Taxation and deferred taxation

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

### Pensions

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Annual contributions payable to the charity's pension scheme are charged to the profit and loss account in the period to which they relate

3. INCOME		Unrestricted Funds		Restricted Funds	2024	2023	
3.1 DONATIONS AND LEGACIES		£		£	£	£	
	Donations and legacies	358,679	-		358,679	333,860	
3.2 OTHER INCOME		Unrestricted Funds		Restricted Funds	2024	2023	
		£		£	£	£	
	Other income	558	-		558	68	
4. EXPENDITURE		Direct Costs		Other Costs	Support Costs	2024	2023
4.1 CHARITABLE ACTIVITIES		£		£	£	£	£
	Expenditure on charitable activities	128,978	-	228,568	357,546	297,054	
4.2 SUPPORT COSTS				Charitable Activities	2024	2023	
				£	£	£	
	Accountancy and legal fees			2,544	2,544	3,024	
	Staff training			435	435	1,858	
	Pensions			3,160	3,160	3,785	
	Social security			11,933	11,933	5,972	
	Wages			206,273	206,273	179,554	
	Protective clothes & catering			1,419	1,419	1,445	
	Transport costs			2,804	2,804	6,381	
				228,568	228,568	202,019	

## The Beeches Resource Centre

# NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

### 5. ANALYSIS OF SUPPORT COSTS

	Basis of Apportionment	2024 £	2023 £
Accountancy and legal fees	100%	2,544	3,024
Staff training	100%	435	1,858
Pensions	100%	3,160	3,785
Social security	100%	11,933	5,972
Wages	100%	206,273	179,554
Protective clothes & catering	100%	1,419	1,445
Transport costs	100%	2,804	6,381
		<u>228,568</u>	<u>202,019</u>

### 6. NET INCOME

	2024 £	2023 £
<b>Net Income is stated after charging/(crediting):</b>		
Depreciation of tangible assets	11,703	5,472
Operating lease rentals - Motor vehicles	<u>3,685</u>	<u>5,760</u>

### 7. INVESTMENT AND OTHER INCOME

	2024 £	2023 £
Sundry income	<u>558</u>	<u>68</u>

### 8. INTEREST PAYABLE AND SIMILAR CHARGES

	2024 £	2023 £
On bank loans and overdrafts	<u>268</u>	<u>270</u>

### 9. EMPLOYEES AND REMUNERATION

#### Number of employees

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

	2024 Number	2023 Number
Direct care staff	8	6
Management and admin	3	3
	<u>11</u>	<u>9</u>

The staff costs comprise:

	2024 £	2023 £
Wages and salaries	206,273	179,554
Social security costs	11,933	5,972
Pension costs	3,160	3,785
	<u>221,366</u>	<u>189,311</u>

# The Beeches Resource Centre

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

### 10. TANGIBLE FIXED ASSETS

	Land and buildings freehold £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>			
At 1 January 2024	124,396	122,423	246,819
Additions	-	27,143	27,143
At 31 December 2024	<u>124,396</u>	<u>149,566</u>	<u>273,962</u>
<b>Depreciation</b>			
At 1 January 2024	118,860	109,284	228,144
Charge for the financial year	554	11,149	11,703
At 31 December 2024	<u>119,414</u>	<u>120,433</u>	<u>239,847</u>
<b>Net book value</b>			
At 31 December 2024	<u><u>4,982</u></u>	<u><u>29,133</u></u>	<u><u>34,115</u></u>
At 31 December 2023	<u><u>5,536</u></u>	<u><u>13,139</u></u>	<u><u>18,675</u></u>
<b>11. DEBTORS</b>		<b>2024</b>	<b>2023</b>
		£	£
Trade debtors		742	1,523
Other debtors		51,945	38,175
Prepayments and accrued income		7,727	5,068
		<u>60,414</u>	<u>44,766</u>
<b>12. CREDITORS</b>		<b>2024</b>	<b>2023</b>
<b>Amounts falling due within one year</b>		£	£
Trade creditors		1,228	3,473
Taxation and social security costs (Note 13)		2,745	3,099
Other creditors		11,759	895
Accruals and deferred income		4,610	4,100
		<u>20,342</u>	<u>11,567</u>
<b>13. TAXATION AND SOCIAL SECURITY</b>		<b>2024</b>	<b>2023</b>
		£	£
<b>Creditors:</b>			
PAYE / NI		<u>2,745</u>	<u>3,099</u>
<b>14. PENSION COSTS - DEFINED CONTRIBUTION</b>			

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Pension costs amounted to £3,160 (2023 - £3,785).

# The Beeches Resource Centre

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 December 2024

### 15. RESERVES

	2024 £	2023 £
At the beginning of the year	171,923	135,049
Surplus for the financial year	1,691	36,874
	<u>173,614</u>	<u>171,923</u>

### 16. FUNDS

#### 16.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Total Funds £
At 1 January 2023	135,049	135,049
Movement during the financial year	36,874	36,874
	<u>171,923</u>	<u>171,923</u>
At 31 December 2023	171,923	171,923
Movement during the financial year	1,691	1,691
	<u>173,614</u>	<u>173,614</u>

#### 16.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 January 2024 £	Income £	Expenditure £	Transfers between funds £	Balance 31 December 2024 £
<b>Unrestricted funds</b>					
Unrestricted General	171,923	359,237	357,546	-	173,614
<b>Total funds</b>	<u>171,923</u>	<u>359,237</u>	<u>357,546</u>	<u>-</u>	<u>173,614</u>

#### 16.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Unrestricted general funds	34,115	159,841	(20,342)	173,614
	<u>34,115</u>	<u>159,841</u>	<u>(20,342)</u>	<u>173,614</u>

### 17. POST-BALANCE SHEET EVENTS

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

### 18. RELATED PARTY TRANSACTIONS

During the year the Charity had the following related party transactions with The Beeches Professional and Therapeutic Services Limited.

Rent of £23,000 (2023: £23,000) and Management Charges of £7,874 (2023: £7,874) were charged to the charity.

At the balance sheet date, the net amount due from The Beeches Professional and Therapeutic Services Limited was £40,512 (2023: £38,175).

**THE BEECHES RESOURCE CENTRE**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2024**

**The Beeches Resource Centre**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

Operating Statement  
for the financial year ended 31 December 2024

	2024 £	2023 £
<b>Income</b>	<b>358,679</b>	<b>333,860</b>
<b>Expenses</b>		
Wages and salaries	206,273	179,554
Social security costs	11,933	5,972
Staff defined contribution pension costs	3,160	3,785
Staff training	435	1,858
Establishment costs	47,906	46,831
Protective clothing and catering	1,419	1,445
Cleaning	3,199	5,095
Security and maintenance	41,001	8,835
Printing, postage and stationery	1,243	1,109
Telephone and software costs	3,954	8,509
Hire of equipment	1,804	1,592
Motor vehicle leasing	3,685	5,760
Motor expenses	2,804	6,381
Legal and professional	11,278	9,604
Accountancy	2,544	3,024
Staff welfare	1,262	828
General expenses	1,675	1,130
Depreciation	11,703	5,472
	<u>357,278</u>	<u>296,784</u>
<b>Finance</b>		
Bank interest paid	268	270
<b>Miscellaneous income</b>		
Sundry income	558	68
<b>Net surplus</b>	<u><u>1,691</u></u>	<u><u>36,874</u></u>

**The Beeches Resource Centre**

Northern Ireland - Charity number 103707

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# Accounts

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**REGISTERED COMPANY NUMBER: NI024481 (Northern Ireland)**  
**REGISTERED CHARITY NUMBER: 103707**

**Report of the Trustees and  
Financial Statements  
for the Year Ended 31 December 2023  
for  
The Beeches Resource Centre  
(A Company Limited by Guarantee)**

McCleary & Company Ltd  
Chartered Accountants  
Garvey Studios  
14 Longstone Street  
Lisburn  
Co. Antrim  
BT28 1TP

# The Beeches Resource Centre

## Contents of the Financial Statements for the Year Ended 31 December 2023

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<b>Independent Examiner's Report</b>	8
<b>Statement of Financial Activities</b>	9
<b>Statement of Financial Position</b>	10 to 11
<b>Notes to the Financial Statements</b>	12 to 18
<b>Detailed Statement of Financial Activities</b>	19 to 20

**The Beeches Resource Centre**  
**Report of the Trustees**  
**for the Year Ended 31 December 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 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**

The charity's objects and principal activities are to:

1 Advance education by providing opportunities for unemployed people who are learning disabled to participate in programmes of integrated directed training and practical work experience for periods in each case not exceeding twelve months.

2 Promote the relief of those individuals with profound learning difficulties who are unable to undertake vocational training by the provision of therapeutic facilities and activities.

**Public Benefit**

**Purpose 1:** The direct benefits which flows from this purpose include improved quality of life, more developed educational and social skills, better health and wellbeing, reduced stress on the disabled beneficiary and their family, a more independent life with greater integration with wider society with opportunities to have a more fulfilled family life, to study, work and be part of the community. Potentially the disabled beneficiary could be exposed to some risk, but benefits gained in terms of independence and self-confidence and improved quality of life far outweigh any real or potential risk. Risk is mitigated by good support planning including contingency plans. These benefits are evidenced through feedback from beneficiaries and their families together with statutory agencies and the other organisations we work with. The beneficiaries are people with learning disabilities in Northern Ireland.

**Purpose 2:** The direct benefits which flow from this purpose include stimulating beneficiaries with profound learning difficulties who would not otherwise be stimulated or have the opportunity to develop; this can be demonstrated through improved quality of life, better health and wellbeing, reduced stress and beneficiaries with profound learning disabilities not having to travel long distances to receive this level and quality of care. The beneficiaries are people with profound learning disabilities in Northern Ireland. No harm arises from this purpose. Trustees and Employees are required to declare any conflict of interest that might arise.

## The Beeches Resource Centre

### Report of the Trustees for the Year Ended 31 December 2023

#### **ACHIEVEMENT AND PERFORMANCE- April 2023-March 2024**

The following information is evidence of the Beeches Resource Centre's ongoing activities and benefits as related to our stated purposes.

In setting our objectives and planning our activities for the year the trustees have considered the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

To this end the Centre has sought to use a wide range of local individuals and organisations to provide practical and informative advice, provides a diverse range on on-site activities and events that encourage each client to make and nourish social connections with friends and peers and to take care of their mental and physical health.

“Moving On and Planning Ahead” workshop

Caroline McGrath (SET Community Health Development Practitioner)

- Chi Me
- Online Safety Workshop
- Personal Relationship Seminar

Recycling Workshop (facilitated by LCCC)

RSPB Educational Talk & Nature Walk through Portmore Nature reserve

Musical Showcase in Aghalee Village Hall (Lottery funding)

“Singing for the Brain” with Edele (Alzheimer’s Society)

Magic Lee Act (June 2023)

Tom the Music Man

As well as these events, Centre staff follow an in-house programme of varied activities and events designed to support the development and maintenance of key personal, daily living, and social skills of our clients. They help to build the participants’ confidence and cover a variety of disciplines including communication, healthy living, mental health, and mindfulness,

The needs and progress of each client is assessed continuously, and regular reviews are held to discuss and review the personal and social development of each client as well as any challenges they face and changes in need that may affect their placement.

Feedback from our annual quality assurance survey demonstrated high level of satisfaction among stakeholder for the benefit of the service we delivered.

#### **Future**

We remain mindful that both statutory and voluntary community services face serious challenges in respect of both long-term funding and recruitment and retention of staff. Despite continuing to advertise job posts, management are finding it increasingly difficult to fill several current vacancies for the centre.

Our key action for the next year is to focus on recruitment and retention of staff to ensure the service’s sustainability through a robust and well led staff team.

**The Beeches Resource Centre**  
**Report of the Trustees**  
**for the Year Ended 31 December 2023**

**FINANCIAL REVIEW**

**Financial Position**

The Beeches operates in an economic environment of financial insecurity for many organisations in the voluntary and community sector. While the Beeches enjoys the continuing financial support of our principal funder (South Eastern Health and Social Care Trust), this support is reviewed annually and this structural uncertainty regarding long-term financial security makes service development an ongoing challenge. Sound corporate governance and adherence to financial management good practice has resulted in a positive outcome for the period.

**Principal funding sources**

Aside from a small proportion of income generated via the sale of goods, the principal funding sources for the charity are by way of grant income. These are detailed in the notes to the Financial Statements.

**Investment policy**

Except for retaining reserves each year most of the charity's funds are to be used for continuing operation so there are few funds available for long term investment. The trustees have decided that the likely return on any investment would not make it prudent to commit any funds at this time to long term investments.

**Reserves policy**

The trustees have examined the charity's requirements for reserves considering the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be for 3 months. Expenditure for 2023 is £297,054, therefore the target is between £72K and £77K in general funds. This level of reserves is needed to meet the working capital requirements of the charity and the trustees are confident that at this level we would be able to continue the current activities of the charity in the event of a significant drop in funding. The present level of liquid funds available to the charity is £153,248 which falls well within the target range. In the short term the trustees have also considered the extent to which existing activities and expenditure could be curtailed, should such circumstances arise.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 17 May 1990. The company has a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

## **The Beeches Resource Centre**

### **Report of the Trustees for the Year Ended 31 December 2023**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Organisational structure**

Under the requirements of the Memorandum and Articles of Association the Subscribers to the articles shall be members of the Company. The Beeches Resource Centre has a Board of Members of not less than three members (a quorum). Members are approved by the directors. Members may leave at any time by giving the required notice. Membership is not transferable and ceases on death.

Under the requirements of the Memorandum and Articles of Association there shall be no less than two directors. The Directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as Directors of the Company.

Directors may exercise all the powers of the Company. At present there are two trustees. They have overall responsibility for strategic planning, policy development, risk management and financial governance. The trustees delegate authority to a Registered Manager for day-to-day administration of these matters.

The Registered Manager is responsible for managing all day-to-day operations and service delivery processes in accordance with the charity's stated purposes.

##### **Induction and training of new trustees**

New Trustees are invited to an induction meeting to familiarise themselves with the charity and the context within which it operates. These are facilitated by an existing director of the Company, they cover:

- The obligations of the Board of Trustees.
- The content of the Memorandum and Articles of Association.
- The Committee and decision-making processes.
- Current financial position.
- Plans and objectives.

Candidates are encouraged to attend a series of quarterly management meetings to familiarise themselves with the work before committing themselves to the role if this is agreed as appropriate. Trustees are encouraged to attend appropriate training events in-house and external, where these will facilitate the undertaking of their role.

##### **Related parties**

Related Party transactions are shown at note 11 on the Financial Statements.

## The Beeches Resource Centre

### Report of the Trustees for the Year Ended 31 December 2023

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Principal Risks and Uncertainties

**Risk Management:** The trustees have undertaken a review of the risks to which the charity is exposed. Systems or procedures have been established to mitigate the risks the charity faces. These include having in place a Risk Framework and Risk Register. The trustees delegate elements of the risk management process to the Registered Manager and her management team, while retaining responsibility to review and consider key aspects of the process and results. Trustees retain responsibility to monitor the charity's corporate governance systems. Trustees recognise that a sound internal control system, embedded in operational activities, that is responsive to internal and external changes and immediately addresses identified control weaknesses is a key and essential component of risk management.

##### Identified principal risks include:

- " Governance
- " Operational
- " Financial
- " External
- " Compliance (law or regulation)

Key controls used by the charity include:

- " Formal agendas, minutes, and action plans for all trustee/management activity.
- " Strategic planning, budgeting, and management accounting.
- " Established organisational structure, lines of reporting, segregation, and delegation of duties.
- " Formal written policies and procedures for HR, finance, risk management, health and safety etc.
- " Clear authorisation and approval levels.

**Data Protection and Information:** The trustees are very conscious of their responsibilities regarding the use and protection of data in relation to client personal data and its appropriate use. The trustees are satisfied that appropriate actions have been taken and policies are in place to ensure that as far as possible, the charity is compliant with the requirements of GDPR.

**Uncertainties:** The charity's operational funding relies on a single statutory source. We are encouraged that a new assembly is in place. However, this has not yet translated into a published programme for government, and we await details about the regional strategy for delivery of health and social care services in the future. As such, our funding continues to be renewed on a year-to-year basis. The charity has a good reputation, has consistently excellent monitoring reports from RQIA and its services and programmes are effective and highly valued by its beneficiaries. The trustees believe the charity has an excellent management team, strong staff, and good governance protocols.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Company number

NI024481 (Northern Ireland)

##### Registered Charity number

103707

##### Registered office

9/11 Lurgan Road  
Aghalee  
Craigavon  
Co. Armagh  
BT67 0DD

**The Beeches Resource Centre**  
**Report of the Trustees**  
**for the Year Ended 31 December 2023**

**Trustees**

Mr J B Wilson  
Mr J Wilson

**Company Secretary**

Mr J B Wilson

**Independent Examiner**

John McCleary FCA  
McCleary & Company Ltd  
Chartered Accountants  
Garvey Studios  
14 Longstone Street  
Lisburn  
Co. Antrim  
BT28 1TP

**Solicitors**

Mills Selig Solicitors  
21 Arthur Street  
Belfast  
BT1 4GA

**Bankers**

Danske Bank  
Portadown Finance Centre  
45-48 High Street  
Portadown  
BT62 1LB

**Subscribers:**

Mr J P Wilson  
Mr J B Wilson

**Staff team:**

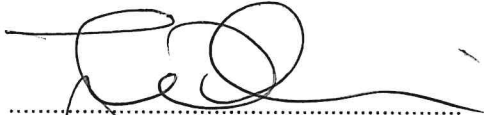
J Lamont, Registered Manager  
O Hamill, Deputy Manager  
J Campbell, Deputy Manager  
A Woods, Day Care Worker  
A Curran, Day Care Worker  
T Farr-Watson, Day Care Worker  
L Bunting, Day Care Worker  
A McCann, Assistant Day Care Worker  
L Haughian, Assistant Day Care Worker

**The Beeches Resource Centre**

**Report of the Trustees  
for the Year Ended 31 December 2023**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 23 July 2024 and signed on its behalf by:



.....  
Mr J B Wilson - Trustee

**Independent Examiner's Report to the Trustees of  
The Beeches Resource Centre**

I report on the accounts of the charity for the year ended 31 December 2023, which are set out on pages ten to nineteen.

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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 Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

**Basis of the 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. The 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.

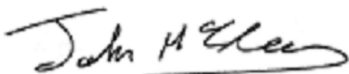
My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in Ireland which is one of the listed bodies.

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.



John McCleary FCA  
The Institute of Chartered Accountants in Ireland  
McCleary & Company Ltd  
Chartered Accountants  
Garvey Studios  
14 Longstone Street,  
Lisburn,  
Co Antrim,  
BT28 1TP

23 July 2024

The Beeches Resource Centre

Statement of Financial Activities  
for the Year Ended 31 December 2023

	Notes	31.12.23 Unrestricted fund £	31.12.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		333,860	327,551
Other income		<u>68</u>	<u>31</u>
<b>Total</b>		<u>333,928</u>	<u>327,582</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Direct costs		294,030	91,140
Support costs		<u>3,024</u>	<u>198,498</u>
<b>Total</b>		<u>297,054</u>	<u>289,638</u>
<b>NET INCOME</b>		36,874	37,944
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>135,049</u>	<u>97,105</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>171,923</u></u>	<u><u>135,049</u></u>

The notes form part of these financial statements

**The Beeches Resource Centre**

**Statement of Financial Position  
31 December 2023**

	Notes	31.12.23 Unrestricted fund £	31.12.22 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	18,675	17,559
<b>CURRENT ASSETS</b>			
Debtors	7	44,766	66,834
Cash at bank and in hand		<u>120,049</u>	<u>63,569</u>
		164,815	130,403
<b>CREDITORS</b>			
Amounts falling due within one year	8	(11,567)	(12,913)
		<u>153,248</u>	<u>117,490</u>
<b>NET CURRENT ASSETS</b>			
		<u>171,923</u>	<u>135,049</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>171,923</u>	<u>135,049</u>
<b>NET ASSETS</b>			
		<u>171,923</u>	<u>135,049</u>
<b>FUNDS</b>			
Unrestricted funds	9	<u>171,923</u>	<u>135,049</u>
<b>TOTAL FUNDS</b>			
		<u>171,923</u>	<u>135,049</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

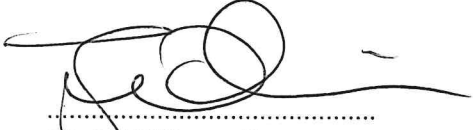
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**The Beeches Resource Centre**

**Statement of Financial Position - continued**  
**31 December 2023**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23 July 2024 and were signed on its behalf by:



.....  
Mr J B Wilson - Trustee

## The Beeches Resource Centre

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### **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.

Freehold property	- 10% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on cost

##### **Taxation**

The charity is exempt from corporation 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.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**The Beeches Resource Centre**

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

**1. ACCOUNTING POLICIES - continued**

**Pension costs and other post-retirement benefits**

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

**2. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.12.23	31.12.22
	£	£
Depreciation - owned assets	5,472	5,453
Hire of plant and machinery	1,592	1,818
Other operating leases	<u>5,760</u>	<u>7,049</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**4. STAFF COSTS**

	31.12.23	31.12.22
	£	£
Wages and salaries	179,554	173,564
Social security costs	5,972	8,291
Other pension costs	<u>3,785</u>	<u>3,731</u>
	<u>189,311</u>	<u>185,586</u>

The average monthly number of employees during the year was as follows:

	31.12.23	31.12.22
Management and Admin	3	3
Direct Care Staff	<u>6</u>	<u>6</u>
	<u>9</u>	<u>9</u>

No employee received emoluments of more than £60,000 during the year.

The Beeches Resource Centre

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	327,551
Other income	<u>31</u>
<b>Total</b>	<u>327,582</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Direct costs	91,140
Support costs	<u>198,498</u>
<b>Total</b>	<u>289,638</u>
<b>NET INCOME</b>	37,944
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	<u>97,105</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>135,049</u>

**The Beeches Resource Centre**

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

**6. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2023	124,396	82,844	32,991	240,231
Additions	<u>-</u>	<u>-</u>	<u>6,588</u>	<u>6,588</u>
At 31 December 2023	<u>124,396</u>	<u>82,844</u>	<u>39,579</u>	<u>246,819</u>
<b>DEPRECIATION</b>				
At 1 January 2023	118,245	73,095	31,332	222,672
Charge for year	<u>615</u>	<u>2,438</u>	<u>2,419</u>	<u>5,472</u>
At 31 December 2023	<u>118,860</u>	<u>75,533</u>	<u>33,751</u>	<u>228,144</u>
<b>NET BOOK VALUE</b>				
At 31 December 2023	<u>5,536</u>	<u>7,311</u>	<u>5,828</u>	<u>18,675</u>
At 31 December 2022	<u>6,151</u>	<u>9,749</u>	<u>1,659</u>	<u>17,559</u>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.23	31.12.22
	£	£
Trade debtors	1,523	27,026
Other debtors	38,175	34,181
Prepayments	<u>5,068</u>	<u>5,627</u>
	<u>44,766</u>	<u>66,834</u>

**The Beeches Resource Centre**

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

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.23	31.12.22
	£	£
Trade creditors	3,473	3,668
Social security and other taxes	3,099	4,885
Other creditors	895	-
Accruals and deferred income	<u>4,100</u>	<u>4,360</u>
	<u>11,567</u>	<u>12,913</u>

**9. MOVEMENT IN FUNDS**

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	135,049	36,874	171,923
	<u>135,049</u>	<u>36,874</u>	<u>171,923</u>
<b>TOTAL FUNDS</b>	<u>135,049</u>	<u>36,874</u>	<u>171,923</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	333,928	(297,054)	36,874
	<u>333,928</u>	<u>(297,054)</u>	<u>36,874</u>
<b>TOTAL FUNDS</b>	<u>333,928</u>	<u>(297,054)</u>	<u>36,874</u>

**Comparatives for movement in funds**

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	97,105	37,944	135,049
	<u>97,105</u>	<u>37,944</u>	<u>135,049</u>
<b>TOTAL FUNDS</b>	<u>97,105</u>	<u>37,944</u>	<u>135,049</u>

**The Beeches Resource Centre**

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

**9. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	327,582	(289,638)	37,944
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>327,582</u>	<u>(289,638)</u>	<u>37,944</u>

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	97,105	74,818	171,923
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>97,105</u>	<u>74,818</u>	<u>171,923</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 £
<b>Unrestricted funds</b>			
General fund	661,510	(586,692)	74,818
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>661,510</u>	<u>(586,692)</u>	<u>74,818</u>

**The Beeches Resource Centre**

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

**10. EMPLOYEE BENEFIT OBLIGATIONS**

The Charity operates a defined Contribution pension scheme and made payments in the year to the scheme of £3,785 (2022 £3,731).

**11. RELATED PARTY DISCLOSURES**

During the year the Charity had the following related party transactions with The Beeches Professional and Therapeutic Services Limited.

Rent of £23,000 (2022: £23,000) and Management Charges of £7,874 (2022: -£1,464) were charged to the charity.

At the balance sheet date, the net amount due from The Beeches Professional and Therapeutic Services Limited was £38,175. (2022: £34,181).

**The Beeches Resource Centre**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2023**

	31.12.23	31.12.22
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	333,860	327,551
<b>Other income</b>		
Other income	<u>68</u>	<u>31</u>
<b>Total incoming resources</b>	333,928	327,582
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Equipment hire/leasing	1,592	1,818
Vehicle leasing	5,760	7,049
Establishment costs	46,831	42,764
Telephone and software costs	8,509	3,530
Advertising and stationery	1,109	1,378
Sundries	1,130	1,283
Security and maintenance	8,835	22,255
Cleaning and hygiene	5,095	3,835
Management & professional fees	9,604	1,556
Staff Healthcare	828	-
Depn of freehold property	615	684
Depn of fixtures & fittings	2,438	3,249
Depn of office equipment	2,419	1,520
Bank interest	<u>270</u>	<u>219</u>
	95,035	91,140
<b>Support costs</b>		
<b>Management</b>		
Wages	179,554	173,564
Social security	5,972	8,291
Pensions	3,785	3,731
Staff training	1,858	810
Protective clothes & catering	1,445	1,131
Materials	-	76
Transport costs	<u>6,381</u>	<u>8,361</u>
	198,995	195,964

The notes form part of these financial statements

**The Beeches Resource Centre**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2023**

	31.12.23	31.12.22
	£	£
<b>Management Governance costs</b>		
Accountancy and legal fees	<u>3,024</u>	<u>2,534</u>
Total resources expended	<u>297,054</u>	<u>289,638</u>
<b>Net income</b>	<u><u>36,874</u></u>	<u><u>37,944</u></u>

**The Beeches Resource Centre**

Northern Ireland - Charity number 103707

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# Annual report

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**The Beeches Resource Centre**  
**Report of the Trustees**  
**for the Year Ended 31 December 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 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**

The charity's objects and principal activities are to:

1 Advance education by providing opportunities for unemployed people who are learning disabled to participate in programmes of integrated directed training and practical work experience for periods in each case not exceeding twelve months.

2 Promote the relief of those individuals with profound learning difficulties who are unable to undertake vocational training by the provision of therapeutic facilities and activities.

**Public Benefit**

**Purpose 1:** The direct benefits which flows from this purpose include improved quality of life, more developed educational and social skills, better health and wellbeing, reduced stress on the disabled beneficiary and their family, a more independent life with greater integration with wider society with opportunities to have a more fulfilled family life, to study, work and be part of the community. Potentially the disabled beneficiary could be exposed to some risk, but benefits gained in terms of independence and self-confidence and improved quality of life far outweigh any real or potential risk. Risk is mitigated by good support planning including contingency plans. These benefits are evidenced through feedback from beneficiaries and their families together with statutory agencies and the other organisations we work with. The beneficiaries are people with learning disabilities in Northern Ireland.

**Purpose 2:** The direct benefits which flow from this purpose include stimulating beneficiaries with profound learning difficulties who would not otherwise be stimulated or have the opportunity to develop; this can be demonstrated through improved quality of life, better health and wellbeing, reduced stress and beneficiaries with profound learning disabilities not having to travel long distances to receive this level and quality of care. The beneficiaries are people with profound learning disabilities in Northern Ireland. No harm arises from this purpose. Trustees and Employees are required to declare any conflict of interest that might arise.

## The Beeches Resource Centre

### Report of the Trustees for the Year Ended 31 December 2023

#### **ACHIEVEMENT AND PERFORMANCE- April 2023-March 2024**

The following information is evidence of the Beeches Resource Centre's ongoing activities and benefits as related to our stated purposes.

In setting our objectives and planning our activities for the year the trustees have considered the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

To this end the Centre has sought to use a wide range of local individuals and organisations to provide practical and informative advice, provides a diverse range on on-site activities and events that encourage each client to make and nourish social connections with friends and peers and to take care of their mental and physical health.

“Moving On and Planning Ahead” workshop

Caroline McGrath (SET Community Health Development Practitioner)

- Chi Me
- Online Safety Workshop
- Personal Relationship Seminar

Recycling Workshop (facilitated by LCCC)

RSPB Educational Talk & Nature Walk through Portmore Nature reserve

Musical Showcase in Aghalee Village Hall (Lottery funding)

“Singing for the Brain” with Edele (Alzheimer’s Society)

Magic Lee Act (June 2023)

Tom the Music Man

As well as these events, Centre staff follow an in-house programme of varied activities and events designed to support the development and maintenance of key personal, daily living, and social skills of our clients. They help to build the participants’ confidence and cover a variety of disciplines including communication, healthy living, mental health, and mindfulness,

The needs and progress of each client is assessed continuously, and regular reviews are held to discuss and review the personal and social development of each client as well as any challenges they face and changes in need that may affect their placement.

Feedback from our annual quality assurance survey demonstrated high level of satisfaction among stakeholder for the benefit of the service we delivered.

#### **Future**

We remain mindful that both statutory and voluntary community services face serious challenges in respect of both long-term funding and recruitment and retention of staff. Despite continuing to advertise job posts, management are finding it increasingly difficult to fill several current vacancies for the centre.

Our key action for the next year is to focus on recruitment and retention of staff to ensure the service’s sustainability through a robust and well led staff team.

## **The Beeches Resource Centre**

### **Report of the Trustees for the Year Ended 31 December 2023**

#### **FINANCIAL REVIEW**

##### **Financial Position**

The Beeches operates in an economic environment of financial insecurity for many organisations in the voluntary and community sector. While the Beeches enjoys the continuing financial support of our principal funder (South Eastern Health and Social Care Trust), this support is reviewed annually and this structural uncertainty regarding long-term financial security makes service development an ongoing challenge. Sound corporate governance and adherence to financial management good practice has resulted in a positive outcome for the period.

##### **Principal funding sources**

Aside from a small proportion of income generated via the sale of goods, the principal funding sources for the charity are by way of grant income. These are detailed in the notes to the Financial Statements.

##### **Investment policy**

Except for retaining reserves each year most of the charity's funds are to be used for continuing operation so there are few funds available for long term investment. The trustees have decided that the likely return on any investment would not make it prudent to commit any funds at this time to long term investments.

##### **Reserves policy**

The trustees have examined the charity's requirements for reserves considering the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be for 3 months. Expenditure for 2023 is £297,054, therefore the target is between £72K and £77K in general funds. This level of reserves is needed to meet the working capital requirements of the charity and the trustees are confident that at this level we would be able to continue the current activities of the charity in the event of a significant drop in funding. The present level of liquid funds available to the charity is £153,248 which falls well within the target range. In the short term the trustees have also considered the extent to which existing activities and expenditure could be curtailed, should such circumstances arise.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 17 May 1990. The company has a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

## The Beeches Resource Centre

### Report of the Trustees for the Year Ended 31 December 2023

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Organisational structure**

Under the requirements of the Memorandum and Articles of Association the Subscribers to the articles shall be members of the Company. The Beeches Resource Centre has a Board of Members of not less than three members (a quorum). Members are approved by the directors. Members may leave at any time by giving the required notice. Membership is not transferable and ceases on death.

Under the requirements of the Memorandum and Articles of Association there shall be no less than two directors. The Directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as Directors of the Company.

Directors may exercise all the powers of the Company. At present there are two trustees. They have overall responsibility for strategic planning, policy development, risk management and financial governance. The trustees delegate authority to a Registered Manager for day-to-day administration of these matters.

The Registered Manager is responsible for managing all day-to-day operations and service delivery processes in accordance with the charity's stated purposes.

##### **Induction and training of new trustees**

New Trustees are invited to an induction meeting to familiarise themselves with the charity and the context within which it operates. These are facilitated by an existing director of the Company, they cover:

- The obligations of the Board of Trustees.
- The content of the Memorandum and Articles of Association.
- The Committee and decision-making processes.
- Current financial position.
- Plans and objectives.

Candidates are encouraged to attend a series of quarterly management meetings to familiarise themselves with the work before committing themselves to the role if this is agreed as appropriate. Trustees are encouraged to attend appropriate training events in-house and external, where these will facilitate the undertaking of their role.

##### **Related parties**

Related Party transactions are shown at note 11 on the Financial Statements.

**The Beeches Resource Centre**  
**Report of the Trustees**  
**for the Year Ended 31 December 2023**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Principal Risks and Uncertainties**

**Risk Management:** The trustees have undertaken a review of the risks to which the charity is exposed. Systems or procedures have been established to mitigate the risks the charity faces. These include having in place a Risk Framework and Risk Register. The trustees delegate elements of the risk management process to the Registered Manager and her management team, while retaining responsibility to review and consider key aspects of the process and results. Trustees retain responsibility to monitor the charity's corporate governance systems. Trustees recognise that a sound internal control system, embedded in operational activities, that is responsive to internal and external changes and immediately addresses identified control weaknesses is a key and essential component of risk management.

**Identified principal risks include:**

- " Governance
- " Operational
- " Financial
- " External
- " Compliance (law or regulation)

Key controls used by the charity include:

- " Formal agendas, minutes, and action plans for all trustee/management activity.
- " Strategic planning, budgeting, and management accounting.
- " Established organisational structure, lines of reporting, segregation, and delegation of duties.
- " Formal written policies and procedures for HR, finance, risk management, health and safety etc.
- " Clear authorisation and approval levels.

**Data Protection and Information:** The trustees are very conscious of their responsibilities regarding the use and protection of data in relation to client personal data and its appropriate use. The trustees are satisfied that appropriate actions have been taken and policies are in place to ensure that as far as possible, the charity is compliant with the requirements of GDPR.

**Uncertainties:** The charity's operational funding relies on a single statutory source. We are encouraged that a new assembly is in place. However, this has not yet translated into a published programme for government, and we await details about the regional strategy for delivery of health and social care services in the future. As such, our funding continues to be renewed on a year-to-year basis. The charity has a good reputation, has consistently excellent monitoring reports from RQIA and its services and programmes are effective and highly valued by its beneficiaries. The trustees believe the charity has an excellent management team, strong staff, and good governance protocols.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

NI024481 (Northern Ireland)

**Registered Charity number**

103707

**Registered office**

9/11 Lurgan Road  
Aghalee  
Craigavon  
Co. Armagh  
BT67 0DD

**The Beeches Resource Centre**  
**Report of the Trustees**  
**for the Year Ended 31 December 2023**

**Trustees**

Mr J B Wilson  
Mr J Wilson

**Company Secretary**

Mr J B Wilson

**Independent Examiner**

John McCleary FCA  
McCleary & Company Ltd  
Chartered Accountants  
Garvey Studios  
14 Longstone Street  
Lisburn  
Co. Antrim  
BT28 1TP

**Solicitors**

Mills Selig Solicitors  
21 Arthur Street  
Belfast  
BT1 4GA

**Bankers**

Danske Bank  
Portadown Finance Centre  
45-48 High Street  
Portadown  
BT62 1LB

**Subscribers:**

Mr J P Wilson  
Mr J B Wilson

**Staff team:**

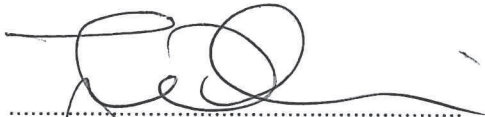
J Lamont, Registered Manager  
O Hamill, Deputy Manager  
J Campbell, Deputy Manager  
A Woods, Day Care Worker  
A Curran, Day Care Worker  
T Farr-Watson, Day Care Worker  
L Bunting, Day Care Worker  
A McCann, Assistant Day Care Worker  
L Haughian, Assistant Day Care Worker

**The Beeches Resource Centre**

**Report of the Trustees  
for the Year Ended 31 December 2023**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 23 July 2024 and signed on its behalf by:



.....  
Mr J B Wilson - Trustee

**The Beeches Resource Centre**

Northern Ireland - Charity number 103707

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# Annual return

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**Independent Examiner's Report to the Trustees of  
The Beeches Resource Centre**

I report on the accounts of the charity for the year ended 31 December 2023, which are set out on pages ten to nineteen.

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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 Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

**Basis of the 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. The 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.

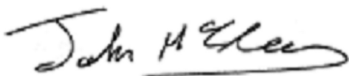
My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in Ireland which is one of the listed bodies.

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.



John McCleary FCA  
The Institute of Chartered Accountants in Ireland  
McCleary & Company Ltd  
Chartered Accountants  
Garvey Studios  
14 Longstone Street,  
Lisburn,  
Co Antrim,  
BT28 1TP

23 July 2024

**The Beeches Resource Centre**

Northern Ireland - Charity number 103707

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# Accounts

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**REGISTERED COMPANY NUMBER: NI024481 (Northern Ireland)**  
**REGISTERED CHARITY NUMBER: 103707**

**Report of the Trustees and  
Financial Statements  
for the Year Ended 31 December 2020  
for  
The Beeches Resource Centre  
(A Company Limited by Guarantee)**

McCleary & Company Ltd  
Chartered Accountants  
Garvey Studios  
14 Longstone Street  
Lisburn  
Co. Antrim  
BT28 1TP

# **The Beeches Resource Centre**

## **Contents of the Financial Statements for the Year Ended 31 December 2020**

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<b>Independent Examiner's Report</b>	9 to 10
<b>Statement of Financial Activities</b>	11
<b>Statement of Financial Position</b>	12 to 13
<b>Notes to the Financial Statements</b>	14 to 20
<b>Detailed Statement of Financial Activities</b>	21 to 22

## **The Beeches Resource Centre**

### **Report of the Trustees for the Year Ended 31 December 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. 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**

The charity's objects and principal activities are to:

- 1 Advance education by providing opportunities for unemployed people who are learning disabled to participate in programmes of integrated directed training and practical work experience for periods in each case not exceeding twelve months.
- 2 Promote the relief of those individuals with profound learning difficulties who are unable to undertake vocational training by the provision of therapeutic facilities and activities.

##### **Public Benefit**

Purpose 1: The direct benefits which flows from this purpose include improved quality of life, more developed educational and social skills, better health and wellbeing, reduced stress on the disabled beneficiary and their family, a more independent life with greater integration with wider society with opportunities to have a more fulfilled family life, to study, work and be part of the community. Potentially the disabled beneficiary could be exposed to some risk, but benefits gained in terms of independence and self-confidence and improved quality of life far outweigh any real or potential risk. Risk is mitigated by good support planning including contingency plans. These benefits are evidenced through feedback from beneficiaries and their families together with statutory agencies and the other organisations we work with. The beneficiaries are people with learning disabilities in Northern Ireland.

Purpose 2: The direct benefits which flow from this purpose include stimulating beneficiaries with profound learning difficulties who would not otherwise be stimulated or have the opportunity to develop; this can be demonstrated through improved quality of life, better health and wellbeing, reduced stress and beneficiaries with profound learning disabilities not having to travel long distances to receive this level and quality of care. The beneficiaries are people with profound learning disabilities in Northern Ireland. No harm arises from this purpose. Trustees and Employees are required to declare any conflict of interest that might arise.

## **The Beeches Resource Centre**

### **Report of the Trustees for the Year Ended 31 December 2020**

#### **ACHIEVEMENT AND PERFORMANCE**

The following information is presented as evidence of the Beeches Resource Centre's ongoing activities and benefits as related to our stated purposes.

In setting our objectives and planning our activities for the year the Trustees have considered the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

#### **COVID-19**

Following the declaration by the World Health Organisation (WHO) on March 11, 2020 all community services within the South Eastern Health and Social Care Trust area were advised to cease operations and their staff to be redeployed to other frontline duties as part of the Trust's response to the COVID 19 pandemic.

The Beeches ceased operation on March 20, 2020 and staff were redeployed to the Beeches Nursing Home and Beeches Residential Home.

Resource Centre staff were engaged in providing care and support to clients in these services who under normal circumstances would have attended the Resource Centre as part of their scheduled day care activity plan.

Through April and May there was limited contact with community clients, who along with the rest of the population, were required to remain at home and restrict social contact during the first period of lockdown.

Following an easing of restrictions in late May and June 2020 regional plans were developed to allow a limited return to community services. The Centre reopened on August 10, 2020 with a limited service and restricted capacity due to social distancing measures.

We were able to offer a 2 days per week service to all community clients and we have been able to sustain this level of service throughout both the second and third periods of lockdown.

Unfortunately, we have been unable to facilitate any activities provided by outside providers and clients have been unable to return to college. We recognise that our client group is an extremely high-risk category for developing severe COVID symptoms and our focus has been on ensuring that our service provide them a stimulating, and safe environment.

Early after reopening we focussed on diversional and leisure activities to provide as much enjoyment as possible in the limited time each client attended. The traditional holidays at Halloween and Christmas were particularly special this year due to the ongoing restrictions and the importance of maintaining social contacts and reaching out to others.

From January 2021 there was an increased focus on maintaining health and wellbeing during lockdown. We have provided information sessions and access to online resources prompting exercise, healthy eating and maintaining social contact.

We have worked with Disability Sport NI to offer clients online Zoom classes in low intensity aerobics and Tai Chi classes. Clients have also participated in the NI Virtual Boccia League and the Miles and Smiles Challenge, each part of the Disability NI Stay Active programme.

## **The Beeches Resource Centre**

### **Report of the Trustees for the Year Ended 31 December 2020**

Staff have been using online training resources to increase their skills. A staff member has completed Take 5 Ambassador training. The Take 5 programme is designed to give people of any age and ability five steps to maintain and improve their wellbeing. The Ambassador training raises awareness and understanding of the Take 5 concept and provides resources necessary to disseminate this message to their local community.

The staff member has developed in-house programmes to encourage each client to make and nourish social connections with friends and peers to take care of their mental and physical health.

The Centre has continued to be supported financially throughout the pandemic by its primary funder South Eastern Health and Social Care Trust. This has enabled the Centre to invest on expanding IT infrastructure to maximise the increased use of online resources that have developed during the pandemic. We have expanded our wireless network to provide all clients attending the Centre access to a high bandwidth broadband service.

#### **Future**

The Centre continue to operate under restrictions to its capacity and range of activities imposed by the COVID pandemic. As we approach the end of this current period of lockdown (April 2021) we look forward to a return to a more open service and return to pre-pandemic attendance numbers.

However, we do accept that this is a longer-term goal and that this will be subject to circumstance outside of our control. Whatever situation prevails we hope to continue to provide a beneficial service to as many of our clients as possible. Our approach will continue to be defined by effective infection control measures, effective social distancing, appropriate use of PPE and developing increased use of technology to safely deliver services.

#### **FINANCIAL REVIEW**

##### **Financial Position**

The Beeches operates in an economic environment of financial insecurity for many organisations in the voluntary and community sector. While the Beeches enjoy the continuing financial support of our principal funder (South Eastern Health and Social Care Trust) this support is reviewed annually and this structural uncertainty regarding long-term financial security makes service development an ongoing challenge. Sound corporate governance and adherence to financial management good practice has resulted in a positive outcome for the period.

##### **Principal funding sources**

Aside from a small proportion of income generated via the sale of goods the principal funding sources for the charity are by way of grant income, these are detailed in the notes to the Financial Statements.

##### **Investment policy and objectives**

Aside from retaining reserves each year most of the charity's funds are to be used for continuing operation so there are few funds available for long term investment. The Trustees have decided that the likely return on any investment would not make it prudent to commit any funds at this time to long term investments.

## **The Beeches Resource Centre**

### **Report of the Trustees for the Year Ended 31 December 2020**

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The Trustees have examined the charity's requirements for reserves considering the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be for 3 months. Expenditure for 2020 is £312,934 therefore the target is between £75K and £85K in general funds. This level of reserves is needed to meet the working capital requirements of the charity and the Trustees are confident that at this level we would be able to continue the current activities of the charity in the event of a significant drop in funding. The present level of liquid funds available to the charity is £86,346 which falls well within the target range. In the short term the Trustees have also considered the extent to which existing activities and expenditure could be curtailed, should such circumstances arise.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 17 May 1990. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

##### **Organisational structure**

Under the requirements of the Memorandum and Articles of Association the Subscribers to the articles shall be members of the Company. The Beeches Resource Centre has a Board of Members of not less than three members (a quorum). Members are approved by the directors. Members may leave at any time by giving the required notice. Membership is not transferable and ceases on death.

Under the requirements of the Memorandum and Articles of Association there shall be no less than two directors. The Directors of the company are also charity Trustees for the purposes of charity law and under the company's articles are known as Directors of the Company.

Directors may exercise all the powers of the Company. At present there are two Trustees who are involved in the delivery of the service. They have overall responsibility for strategic planning, policy development, risk management and financial governance. The Trustees delegate authority to a Registered Manager for day-to-day administration of these matters.

The Registered Manager is responsible for managing all day-to-day operations and service delivery processes in accordance with the charity's stated purposes.

## **The Beeches Resource Centre**

### **Report of the Trustees for the Year Ended 31 December 2020**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Induction and training of new trustees**

New Trustees are invited to an induction meeting to familiarise themselves with the charity and the context within which it operates. These are facilitated by an existing director of the Company, they cover:

- The obligations of the Board of Trustees.
- The content of the Memorandum and Articles of Association.
- The Committee and decision-making processes.
- Current financial position.
- Plans and objectives.

Candidates are encouraged to attend a series of quarterly management meetings to familiarise themselves with the work before committing themselves to the role if this is agreed as appropriate. Trustees are encouraged to attend appropriate training events in-house and external, where these will facilitate the undertaking of their role.

##### **Related parties**

Related Party transactions are noted on page 20 of the Financial Statements.

## The Beeches Resource Centre

### Report of the Trustees for the Year Ended 31 December 2020

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Principal Risks and Uncertainties

**Risk Management:** The Trustees have undertaken a review of the risks to which the charity is exposed. Systems or procedures have been established to mitigate the risks the charity faces. These include having in place a Risk Framework and Risk Register. The Trustees delegate elements of the risk management process to the Registered Manager and her management team, while retaining responsibility to review and consider key aspects of the process and results. Trustees retain responsibility to monitor the charity's corporate governance systems. Trustees recognise that a sound internal control system, embedded in operational activities, that is responsive to internal and external changes and immediately addresses identified control weaknesses is a key and essential component of risk management.

Identified principal risks include:

- Governance
- Operational
- Financial
- External
- Compliance (law or regulation)

Key controls used by the charity include:

- Formal agendas, minutes and action plans for all trustee/management activity
- Strategic planning, budgeting and management accounting
- Established organisational structure, lines of reporting, segregation and delegation of duties
- Formal written policies and procedures for HR, finance, risk management, health and safety, etc.
- Clear authorisation and approval levels.

**Data Protection and Information:** The Trustees are very conscious of their responsibilities regarding the use and protection of data in relation to client personal data and its appropriate use. Following the implementation in May 2018 of General Data Protection Regulations (GDPR) the Trustees implemented a review of the management storage and use of data held by the charity.

**Uncertainties:** The charity's long-term funding continues to remain dependent on political decisions regarding the regional strategy for health and social care services. However, the charity has a good reputation, and its services and programme are effective and highly valued by its beneficiaries. The Trustees believe the charity has an excellent management team, strong staff, and good governance protocols. Reserves are currently sufficient to meet its stated requirements and the Trustees believe the charity will be able to continue as a going concern.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Company number

NI024481 (Northern Ireland)

##### Registered Charity number

103707

## **The Beeches Resource Centre**

### **Report of the Trustees for the Year Ended 31 December 2020**

#### **Registered office**

9/11 Lurgan Road  
Aghalee  
Craigavon  
Co. Armagh  
BT67 0DD

#### **Trustees**

Mr J B Wilson  
Mrs D Tregaskis-Sloan

#### **Company Secretary**

Mrs D Tregaskis-Sloan

#### **Independent Examiner**

McCleary & Company Ltd  
Chartered Accountants  
Garvey Studios  
14 Longstone Street  
Lisburn  
Co. Antrim  
BT28 1TP

#### **Solicitors**

Mills Selig Solicitors  
21 Arthur Street  
Belfast  
BT1 4GA

#### **Bankers**

Danske Bank  
Portadown Finance Centre  
45-48 High Street  
Portadown  
BT62 1LB

#### **Subscribers:**

Mr JP Wilson  
Mrs F Wilson  
Mr J B Wilson

#### **Staff team:**

J Lamont-Crawford, Registered Manager  
O Hamill, Deputy Manager  
J Campbell, Deputy Manager  
A Woods, Day Care Worker  
K M McHugh, Day Care Worker  
A Quinn, Assistant Day Care Worker  
A Noade, Assistant Day Care Worker  
N Lamont, Driver

**The Beeches Resource Centre**

**Report of the Trustees  
for the Year Ended 31 December 2020**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 29 April 2021 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'J B Wilson', written in a cursive style.

Mr J B Wilson - Trustee

**Independent Examiner's Report to the Trustees of  
The Beeches Resource Centre**

I report on the accounts of the company for the year ended 31 December 2020, which are set out on pages eleven to twenty.

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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 Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

**Basis of the 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. The 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.

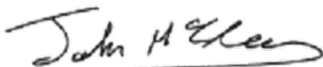
My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Accountants Ireland which is one of the listed bodies.

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.



John McCleary, FCA  
Chartered Accountants Ireland  
McCleary & Company Ltd  
Chartered Accountants  
Garvey Studios  
14 Longstone Street

**Independent Examiner's Report to the Trustees of  
The Beeches Resource Centre**

Lisburn  
Co. Antrim  
BT28 1TP

29 April 2021

**The Beeches Resource Centre**

**Statement of Financial Activities  
for the Year Ended 31 December 2020**

	Notes	31.12.20 Unrestricted fund £	31.12.19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		315,912	306,663
Investment income	2	44	39
Other income		1,381	(46,354)
<b>Total</b>		317,337	260,348
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Direct costs		81,899	86,385
Support costs		231,035	240,033
<b>Total</b>		312,934	326,418
<b>NET INCOME/(EXPENDITURE)</b>		4,403	(66,070)
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		103,756	169,826
<b>TOTAL FUNDS CARRIED FORWARD</b>		108,159	103,756

The notes form part of these financial statements

**The Beeches Resource Centre**

**Statement of Financial Position  
31 December 2020**

	Notes	31.12.20 Unrestricted fund £	31.12.19 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	21,813	27,751
<b>CURRENT ASSETS</b>			
Debtors	8	28,885	28,380
Cash at bank and in hand		69,933	60,664
		98,818	89,044
<b>CREDITORS</b>			
Amounts falling due within one year	9	(12,472)	(13,039)
		86,346	76,005
<b>NET CURRENT ASSETS</b>			
		108,159	103,756
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		108,159	103,756
<b>NET ASSETS</b>			
		108,159	103,756
<b>FUNDS</b>			
Unrestricted funds	10	108,159	103,756
<b>TOTAL FUNDS</b>			
		108,159	103,756

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**The Beeches Resource Centre**

**Statement of Financial Position - continued**  
**31 December 2020**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 April 2021 and were signed on its behalf by:

A handwritten signature in black ink, appearing to be 'J B Wilson', written in a cursive style.

Mr J B Wilson - Trustee

## The Beeches Resource Centre

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### **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.

Freehold property	- 10% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 25% on cost

##### **Taxation**

The charity is exempt from corporation 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.

## The Beeches Resource Centre

### Notes to the Financial Statements - continued for the Year Ended 31 December 2020

#### 1. ACCOUNTING POLICIES - continued

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

##### **Pension costs and other post-retirement benefits**

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

#### 2. INVESTMENT INCOME

	31.12.20	31.12.19
	£	£
Deposit account interest	44	39
	<u>44</u>	<u>39</u>

#### 3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.20	31.12.19
	£	£
Depreciation - owned assets	5,938	7,488
Hire of plant and machinery	2,034	2,034
Other operating leases	8,721	8,253
	<u>16,693</u>	<u>17,775</u>

#### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**The Beeches Resource Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020**

**5. STAFF COSTS**

	31.12.20	31.12.19
	£	£
Wages and salaries	195,458	204,175
Social security costs	15,218	8,604
Other pension costs	4,408	4,138
	215,084	216,917
	215,084	216,917

The average monthly number of employees during the year was as follows:

	31.12.20	31.12.19
Management and Admin	3	3
Direct Care Staff	6	7
	9	10
	9	10

No employee received emoluments of more than £60,000 during the year.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	306,663
Investment income	39
Other income	(46,354)
<b>Total</b>	260,348
 <b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Direct costs	86,385
Support costs	240,033
<b>Total</b>	326,418
 <b>NET INCOME/(EXPENDITURE)</b>	(66,070)
 <b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	169,826

The Beeches Resource Centre

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted  
fund  
£

**TOTAL FUNDS CARRIED  
FORWARD**

103,756

7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2020 and 31 December 2020	<u>124,396</u>	<u>79,351</u>	<u>29,436</u>	<u>233,183</u>
<b>DEPRECIATION</b>				
At 1 January 2020	115,957	61,920	27,555	205,432
Charge for year	844	4,358	736	5,938
At 31 December 2020	<u>116,801</u>	<u>66,278</u>	<u>28,291</u>	<u>211,370</u>
<b>NET BOOK VALUE</b>				
At 31 December 2020	<u>7,595</u>	<u>13,073</u>	<u>1,145</u>	<u>21,813</u>
At 31 December 2019	<u>8,439</u>	<u>17,431</u>	<u>1,881</u>	<u>27,751</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Trade debtors	653	580
Other debtors	24,801	23,081
Prepayments	3,431	4,719
	<u>28,885</u>	<u>28,380</u>

The Beeches Resource Centre

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Trade creditors	3,421	3,796
Social security and other taxes	4,738	5,019
Other creditors	1,059	1,042
Accruals and deferred income	3,254	3,182
	<u>12,472</u>	<u>13,039</u>

10. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	103,756	4,403	108,159
	<u>103,756</u>	<u>4,403</u>	<u>108,159</u>
<b>TOTAL FUNDS</b>	<u>103,756</u>	<u>4,403</u>	<u>108,159</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	317,337	(312,934)	4,403
	<u>317,337</u>	<u>(312,934)</u>	<u>4,403</u>
<b>TOTAL FUNDS</b>	<u>317,337</u>	<u>(312,934)</u>	<u>4,403</u>

Comparatives for movement in funds

	At 1.1.19	Net movement in funds	At 31.12.19
	£	£	£
<b>Unrestricted funds</b>			
General fund	169,826	(66,070)	103,756
	<u>169,826</u>	<u>(66,070)</u>	<u>103,756</u>
<b>TOTAL FUNDS</b>	<u>169,826</u>	<u>(66,070)</u>	<u>103,756</u>

**The Beeches Resource Centre**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020**

**10. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	260,348	(326,418)	(66,070)
	<u>260,348</u>	<u>(326,418)</u>	<u>(66,070)</u>
<b>TOTAL FUNDS</b>	<u>260,348</u>	<u>(326,418)</u>	<u>(66,070)</u>

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

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	169,826	(61,667)	108,159
	<u>169,826</u>	<u>(61,667)</u>	<u>108,159</u>
<b>TOTAL FUNDS</b>	<u>169,826</u>	<u>(61,667)</u>	<u>108,159</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 £
<b>Unrestricted funds</b>			
General fund	577,685	(639,352)	(61,667)
	<u>577,685</u>	<u>(639,352)</u>	<u>(61,667)</u>
<b>TOTAL FUNDS</b>	<u>577,685</u>	<u>(639,352)</u>	<u>(61,667)</u>

## **The Beeches Resource Centre**

### **Notes to the Financial Statements - continued for the Year Ended 31 December 2020**

#### **11. EMPLOYEE BENEFIT OBLIGATIONS**

The Charity operates a defined Contribution pension scheme and made payments in the year to the scheme of £3,607 (2018 £2,961).

#### **12. RELATED PARTY DISCLOSURES**

During the year the Charity had the following related party transactions with The Beeches Professional and Therapeutic Services Limited.

Rent of £23,000 (2019:£23,000) and Management Charges of £13,838 (2019:£13,838) were charged to the Charity.

At the balance sheet date the net amount due from The Beeches Professional and Therapeutic Services Limited was £24,801. (2019:£23,081).

**The Beeches Resource Centre**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2020**

	31.12.20 £	31.12.19 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	315,912	306,663
<b>Investment income</b>		
Deposit account interest	44	39
<b>Other income</b>		
Other income	1,381	(46,354)
<b>Total incoming resources</b>	317,337	260,348
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Equipment hire/leasing	2,034	2,034
Vehicle leasing	8,721	8,253
Establishment costs	30,930	34,444
Telephone and software costs	6,338	2,288
Advertising and stationery	1,115	1,136
Sundries	1,459	449
Security and maintenance	7,670	12,069
Cleaning and hygiene	3,730	4,363
Management & professional fees	13,838	13,838
Depn of freehold property	844	938
Depn of fixtures & fittings	4,358	5,812
Depn of office equipment	736	738
Bank interest	126	23
	81,899	86,385
 <b>Support costs</b>		
<b>Management</b>		
Wages	195,458	204,175
Social security	15,218	8,604
Pensions	4,408	4,138
Staff training	454	456
Training & educational trips	-	2,940
Protective clothes & catering	4,750	4,619
Carried forward	220,288	224,932

This page does not form part of the statutory financial statements

## The Beeches Resource Centre

### Detailed Statement of Financial Activities for the Year Ended 31 December 2020

	31.12.20	31.12.19
	£	£
<b>Management</b>		
Brought forward	220,288	224,932
Materials	1,052	1,628
Transport costs	7,223	11,071
	<u>228,563</u>	<u>237,631</u>
<b>Governance costs</b>		
Accountancy and legal fees	2,472	2,402
	<u>2,472</u>	<u>2,402</u>
Total resources expended	<u>312,934</u>	<u>326,418</u>
<b>Net income/(expenditure)</b>	<u>4,403</u>	<u>(66,070)</u>

This page does not form part of the statutory financial statements

**The Beeches Resource Centre**

Northern Ireland - Charity number 103707

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# Annual report

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## **The Beeches Resource Centre**

### **Report of the Trustees for the Year Ended 31 December 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. 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**

The charity's objects and principal activities are to:

- 1 Advance education by providing opportunities for unemployed people who are learning disabled to participate in programmes of integrated directed training and practical work experience for periods in each case not exceeding twelve months.
- 2 Promote the relief of those individuals with profound learning difficulties who are unable to undertake vocational training by the provision of therapeutic facilities and activities.

##### **Public Benefit**

Purpose 1: The direct benefits which flows from this purpose include improved quality of life, more developed educational and social skills, better health and wellbeing, reduced stress on the disabled beneficiary and their family, a more independent life with greater integration with wider society with opportunities to have a more fulfilled family life, to study, work and be part of the community. Potentially the disabled beneficiary could be exposed to some risk, but benefits gained in terms of independence and self-confidence and improved quality of life far outweigh any real or potential risk. Risk is mitigated by good support planning including contingency plans. These benefits are evidenced through feedback from beneficiaries and their families together with statutory agencies and the other organisations we work with. The beneficiaries are people with learning disabilities in Northern Ireland.

Purpose 2: The direct benefits which flow from this purpose include stimulating beneficiaries with profound learning difficulties who would not otherwise be stimulated or have the opportunity to develop; this can be demonstrated through improved quality of life, better health and wellbeing, reduced stress and beneficiaries with profound learning disabilities not having to travel long distances to receive this level and quality of care. The beneficiaries are people with profound learning disabilities in Northern Ireland. No harm arises from this purpose. Trustees and Employees are required to declare any conflict of interest that might arise.

## **The Beeches Resource Centre**

### **Report of the Trustees for the Year Ended 31 December 2020**

#### **ACHIEVEMENT AND PERFORMANCE**

The following information is presented as evidence of the Beeches Resource Centre's ongoing activities and benefits as related to our stated purposes.

In setting our objectives and planning our activities for the year the Trustees have considered the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

#### **COVID-19**

Following the declaration by the World Health Organisation (WHO) on March 11, 2020 all community services within the South Eastern Health and Social Care Trust area were advised to cease operations and their staff to be redeployed to other frontline duties as part of the Trust's response to the COVID 19 pandemic.

The Beeches ceased operation on March 20, 2020 and staff were redeployed to the Beeches Nursing Home and Beeches Residential Home.

Resource Centre staff were engaged in providing care and support to clients in these services who under normal circumstances would have attended the Resource Centre as part of their scheduled day care activity plan.

Through April and May there was limited contact with community clients, who along with the rest of the population, were required to remain at home and restrict social contact during the first period of lockdown.

Following an easing of restrictions in late May and June 2020 regional plans were developed to allow a limited return to community services. The Centre reopened on August 10, 2020 with a limited service and restricted capacity due to social distancing measures.

We were able to offer a 2 days per week service to all community clients and we have been able to sustain this level of service throughout both the second and third periods of lockdown.

Unfortunately, we have been unable to facilitate any activities provided by outside providers and clients have been unable to return to college. We recognise that our client group is an extremely high-risk category for developing severe COVID symptoms and our focus has been on ensuring that our service provide them a stimulating, and safe environment.

Early after reopening we focussed on diversional and leisure activities to provide as much enjoyment as possible in the limited time each client attended. The traditional holidays at Halloween and Christmas were particularly special this year due to the ongoing restrictions and the importance of maintaining social contacts and reaching out to others.

From January 2021 there was an increased focus on maintaining health and wellbeing during lockdown. We have provided information sessions and access to online resources prompting exercise, healthy eating and maintaining social contact.

We have worked with Disability Sport NI to offer clients online Zoom classes in low intensity aerobics and Tai Chi classes. Clients have also participated in the NI Virtual Boccia League and the Miles and Smiles Challenge, each part of the Disability NI Stay Active programme.

## **The Beeches Resource Centre**

### **Report of the Trustees for the Year Ended 31 December 2020**

Staff have been using online training resources to increase their skills. A staff member has completed Take 5 Ambassador training. The Take 5 programme is designed to give people of any age and ability five steps to maintain and improve their wellbeing. The Ambassador training raises awareness and understanding of the Take 5 concept and provides resources necessary to disseminate this message to their local community.

The staff member has developed in-house programmes to encourage each client to make and nourish social connections with friends and peers to take care of their mental and physical health.

The Centre has continued to be supported financially throughout the pandemic by its primary funder South Eastern Health and Social Care Trust. This has enabled the Centre to invest on expanding IT infrastructure to maximise the increased use of online resources that have developed during the pandemic. We have expanded our wireless network to provide all clients attending the Centre access to a high bandwidth broadband service.

#### **Future**

The Centre continue to operate under restrictions to its capacity and range of activities imposed by the COVID pandemic. As we approach the end of this current period of lockdown (April 2021) we look forward to a return to a more open service and return to pre-pandemic attendance numbers.

However, we do accept that this is a longer-term goal and that this will be subject to circumstance outside of our control. Whatever situation prevails we hope to continue to provide a beneficial service to as many of our clients as possible. Our approach will continue to be defined by effective infection control measures, effective social distancing, appropriate use of PPE and developing increased use of technology to safely deliver services.

#### **FINANCIAL REVIEW**

##### **Financial Position**

The Beeches operates in an economic environment of financial insecurity for many organisations in the voluntary and community sector. While the Beeches enjoy the continuing financial support of our principal funder (South Eastern Health and Social Care Trust) this support is reviewed annually and this structural uncertainty regarding long-term financial security makes service development an ongoing challenge. Sound corporate governance and adherence to financial management good practice has resulted in a positive outcome for the period.

##### **Principal funding sources**

Aside from a small proportion of income generated via the sale of goods the principal funding sources for the charity are by way of grant income, these are detailed in the notes to the Financial Statements.

##### **Investment policy and objectives**

Aside from retaining reserves each year most of the charity's funds are to be used for continuing operation so there are few funds available for long term investment. The Trustees have decided that the likely return on any investment would not make it prudent to commit any funds at this time to long term investments.

## **The Beeches Resource Centre**

### **Report of the Trustees for the Year Ended 31 December 2020**

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The Trustees have examined the charity's requirements for reserves considering the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be for 3 months. Expenditure for 2020 is £312,934 therefore the target is between £75K and £85K in general funds. This level of reserves is needed to meet the working capital requirements of the charity and the Trustees are confident that at this level we would be able to continue the current activities of the charity in the event of a significant drop in funding. The present level of liquid funds available to the charity is £86,346 which falls well within the target range. In the short term the Trustees have also considered the extent to which existing activities and expenditure could be curtailed, should such circumstances arise.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The organisation is a charitable company limited by guarantee, incorporated on 17 May 1990. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

##### **Organisational structure**

Under the requirements of the Memorandum and Articles of Association the Subscribers to the articles shall be members of the Company. The Beeches Resource Centre has a Board of Members of not less than three members (a quorum). Members are approved by the directors. Members may leave at any time by giving the required notice. Membership is not transferable and ceases on death.

Under the requirements of the Memorandum and Articles of Association there shall be no less than two directors. The Directors of the company are also charity Trustees for the purposes of charity law and under the company's articles are known as Directors of the Company.

Directors may exercise all the powers of the Company. At present there are two Trustees who are involved in the delivery of the service. They have overall responsibility for strategic planning, policy development, risk management and financial governance. The Trustees delegate authority to a Registered Manager for day-to-day administration of these matters.

The Registered Manager is responsible for managing all day-to-day operations and service delivery processes in accordance with the charity's stated purposes.

## **The Beeches Resource Centre**

### **Report of the Trustees for the Year Ended 31 December 2020**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Induction and training of new trustees**

New Trustees are invited to an induction meeting to familiarise themselves with the charity and the context within which it operates. These are facilitated by an existing director of the Company, they cover:

- The obligations of the Board of Trustees.
- The content of the Memorandum and Articles of Association.
- The Committee and decision-making processes.
- Current financial position.
- Plans and objectives.

Candidates are encouraged to attend a series of quarterly management meetings to familiarise themselves with the work before committing themselves to the role if this is agreed as appropriate. Trustees are encouraged to attend appropriate training events in-house and external, where these will facilitate the undertaking of their role.

##### **Related parties**

Related Party transactions are noted on page 20 of the Financial Statements.

## The Beeches Resource Centre

### Report of the Trustees for the Year Ended 31 December 2020

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Principal Risks and Uncertainties

**Risk Management:** The Trustees have undertaken a review of the risks to which the charity is exposed. Systems or procedures have been established to mitigate the risks the charity faces. These include having in place a Risk Framework and Risk Register. The Trustees delegate elements of the risk management process to the Registered Manager and her management team, while retaining responsibility to review and consider key aspects of the process and results. Trustees retain responsibility to monitor the charity's corporate governance systems. Trustees recognise that a sound internal control system, embedded in operational activities, that is responsive to internal and external changes and immediately addresses identified control weaknesses is a key and essential component of risk management.

Identified principal risks include:

- Governance
- Operational
- Financial
- External
- Compliance (law or regulation)

Key controls used by the charity include:

- Formal agendas, minutes and action plans for all trustee/management activity
- Strategic planning, budgeting and management accounting
- Established organisational structure, lines of reporting, segregation and delegation of duties
- Formal written policies and procedures for HR, finance, risk management, health and safety, etc.
- Clear authorisation and approval levels.

**Data Protection and Information:** The Trustees are very conscious of their responsibilities regarding the use and protection of data in relation to client personal data and its appropriate use. Following the implementation in May 2018 of General Data Protection Regulations (GDPR) the Trustees implemented a review of the management storage and use of data held by the charity.

**Uncertainties:** The charity's long-term funding continues to remain dependent on political decisions regarding the regional strategy for health and social care services. However, the charity has a good reputation, and its services and programme are effective and highly valued by its beneficiaries. The Trustees believe the charity has an excellent management team, strong staff, and good governance protocols. Reserves are currently sufficient to meet its stated requirements and the Trustees believe the charity will be able to continue as a going concern.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Company number

NI024481 (Northern Ireland)

##### Registered Charity number

103707

# The Beeches Resource Centre

## Report of the Trustees for the Year Ended 31 December 2020

### **Registered office**

9/11 Lurgan Road  
Aghalee  
Craigavon  
Co. Armagh  
BT67 0DD

### **Trustees**

Mr J B Wilson  
Mrs D Tregaskis-Sloan

### **Company Secretary**

Mrs D Tregaskis-Sloan

### **Independent Examiner**

McCleary & Company Ltd  
Chartered Accountants  
Garvey Studios  
14 Longstone Street  
Lisburn  
Co. Antrim  
BT28 1TP

### **Solicitors**

Mills Selig Solicitors  
21 Arthur Street  
Belfast  
BT1 4GA

### **Bankers**

Danske Bank  
Portadown Finance Centre  
45-48 High Street  
Portadown  
BT62 1LB

### **Subscribers:**

Mr JP Wilson  
Mrs F Wilson  
Mr J B Wilson

### **Staff team:**

J Lamont-Crawford, Registered Manager  
O Hamill, Deputy Manager  
J Campbell, Deputy Manager  
A Woods, Day Care Worker  
K M McHugh, Day Care Worker  
A Quinn, Assistant Day Care Worker  
A Noade, Assistant Day Care Worker  
N Lamont, Driver

**The Beeches Resource Centre**

**Report of the Trustees  
for the Year Ended 31 December 2020**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 29 April 2021 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'J B Wilson', written in a cursive style.

Mr J B Wilson - Trustee

**The Beeches Resource Centre**

Northern Ireland - Charity number 103707

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# Annual return

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**Independent Examiner's Report to the Trustees of  
The Beeches Resource Centre**

I report on the accounts of the company for the year ended 31 December 2020, which are set out on pages eleven to twenty.

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, 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 Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

**Basis of the 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. The 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.

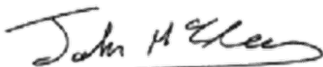
My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Accountants Ireland which is one of the listed bodies.

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.



John McCleary, FCA  
Chartered Accountants Ireland  
McCleary & Company Ltd  
Chartered Accountants  
Garvey Studios  
14 Longstone Street

**Independent Examiner's Report to the Trustees of  
The Beeches Resource Centre**

Lisburn  
Co. Antrim  
BT28 1TP

29 April 2021