

Parkinson's Support

Northern Ireland · Charity number 104553

Details

Status	Received
Company number	615376
Registered	2016-01-07
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	2 Crest Road Enniskillen Bt74 6jj BT74 6JJ
Phone	02866 323634
Email	belfast@parkinsonssupport.org
Website	www.parkinsonssupport.org

Activities

Purposes: Promoting the health and wellbeing of those suffering from Parkinson's and their carers regardless of age, ethnic origin, ability, sex, belief or political affiliation recognising the value of our many differences. Involving local people in support in their area. Carrying out and helping, encouraging and supporting the local population who have Parkinson's and their carers by working with statutory and non-statutory agencies.

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

How the charity works: Advice/advocacy/information, Counselling/support, Welfare/benevolent

Who the charity helps: Carers, Older people, Physical disabilities

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£47,796	£35,998	£0	0

Trustees

Name	Role	Appointed
Leah Abbott		
Mary Friel		
Mr James Robert Mckelvey		
Mr William Canning		
Mr William John McMahon		
Mrs Ethna Patricia Waterson		
Mrs Myrtle Hemphill		
Mrs Vivian Dunlop		

Parkinson's Support

Northern Ireland - Charity number 104553

Accounts

PARKINSON'S SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	47,796	-	47,796	39,657	-	39,657
Investments	4	-	-	-	62	-	62
Total income		<u>47,796</u>	<u>-</u>	<u>47,796</u>	<u>39,719</u>	<u>-</u>	<u>39,719</u>
Expenditure on:							
Raising funds	5	30	-	30	450	-	450
Charitable activities	6	35,968	-	35,968	51,164	-	51,164
Total expenditure		<u>35,998</u>	<u>-</u>	<u>35,998</u>	<u>51,614</u>	<u>-</u>	<u>51,614</u>
Net income/(expenditure)		11,798	-	11,798	(11,895)	-	(11,895)
Transfers between funds		25,000	(25,000)	-	(25,000)	25,000	-
Net movement in funds	8	36,798	(25,000)	11,798	(36,895)	25,000	(11,895)
Reconciliation of funds:							
Fund balances at 1 January 2024		142,326	25,000	167,326	179,221	-	179,221
Fund balances at 31 December 2024		<u>179,124</u>	<u>-</u>	<u>179,124</u>	<u>142,326</u>	<u>25,000</u>	<u>167,326</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

£25,000 was set out to designated funds last year for the planned re-opening of the Belfast Branch, however during the financial year the Belfast Branch was closed.

PARKINSON'S SUPPORT

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Cash at bank and in hand		179,964		168,118	
Creditors: amounts falling due within one year	12	(840)		(792)	
Net current assets			179,124		167,326
The funds of the charity					
Unrestricted funds - general	14		179,124		142,326
Unrestricted funds - designated	13		-		25,000
			179,124		167,326

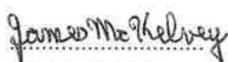
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on.....5/6/2025.



Mr J McKelvey

Trustee

Company registration number NI615376 (Northern Ireland)

PARKINSON'S SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Parkinson's Support is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 6 Drumgallan Crescent, Drumgallan, Enniskillen, Co. Fermanagh, BT74 5FD, Northern Ireland.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

PARKINSON'S SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities and activities undertaken to further the purposes of the charity and their associated support costs;
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

PARKINSON'S SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	46,006	36,534
Legacies	500	1,773
Membership fees	1,290	1,350
	<u>47,796</u>	<u>39,657</u>

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	-	62
	<u>-</u>	<u>62</u>

5 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	30	450
	<u>30</u>	<u>450</u>

PARKINSON'S SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

6 Expenditure on charitable activities

	Unrestricted 2024 £	Unrestricted 2023 £
Direct costs		
Respite Care	19,330	34,640
Outings	6,165	8,990
Travel & Subsistence	179	-
Meeting Expenses	6,578	3,075
Insurance	828	625
	<u>33,080</u>	<u>47,330</u>
Share of support and governance costs (see note 7)		
Support	1,935	2,970
Governance	953	864
	<u>35,968</u>	<u>51,164</u>
Analysis by fund		
Unrestricted funds - general	<u>35,968</u>	<u>51,164</u>

7 Support costs allocated to activities

	2024 £	2023 £
Office Expenses	-	1,125
Bank charges	187	259
Website	775	1,546
Sundry costs	140	-
Data protection	40	40
Postage and Printing	793	-
Governance costs	953	864
	<u>2,888</u>	<u>3,834</u>
Analysed between:		
Unrestricted	<u>2,888</u>	<u>3,834</u>
Governance costs comprise:	2024 £	2023 £
Audit fees	919	792
Legal and professional	34	72
	<u>953</u>	<u>864</u>

PARKINSON'S SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

8	Net movement in funds	2024	2023
		£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	919	792
	<u> </u>	<u> </u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Total	-	-
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	840	792
	<u> </u>	<u> </u>

PARKINSON'S SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

13 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 January 2024	Transfers	At 31 December 2024
	£	£	£
	25,000	(25,000)	-
	<u>25,000</u>	<u>(25,000)</u>	<u>-</u>
Previous year:	At 1 January 2023	Transfers	At 31 December 2023
	£	£	£
	-	25,000	25,000
	<u>-</u>	<u>25,000</u>	<u>25,000</u>

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	142,326	47,796	(35,998)	25,000	179,124
	<u>142,326</u>	<u>47,796</u>	<u>(35,998)</u>	<u>25,000</u>	<u>179,124</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	179,221	39,719	(51,614)	(25,000)	142,326
	<u>179,221</u>	<u>39,719</u>	<u>(51,614)</u>	<u>(25,000)</u>	<u>142,326</u>

15 Analysis of net assets between funds

	Unrestricted funds general 2024	Unrestricted funds designated 2024	Total 2024
	£	£	£
At 31 December 2024:			
Current assets/(liabilities)	179,124	-	179,124
	<u>179,124</u>	<u>-</u>	<u>179,124</u>
	<u>179,124</u>	<u>-</u>	<u>179,124</u>

PARKINSON'S SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

15 Analysis of net assets between funds

(Continued)

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £
At 31 December 2023:			
Current assets/(liabilities)	142,326	25,000	167,326
	<u>142,326</u>	<u>25,000</u>	<u>167,326</u>
	<u><u>142,326</u></u>	<u><u>25,000</u></u>	<u><u>167,326</u></u>

16 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Parkinson's Support

Northern Ireland - Charity number 104553

Accounts

PARKINSON'S SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £	Unrestricted funds general 2022 £
Income from:					
Donations and legacies	3	39,657	-	39,657	50,352
Investments	4	62	-	62	42
Total income		<u>39,719</u>	<u>-</u>	<u>39,719</u>	<u>50,394</u>
Expenditure on:					
Raising funds	5	450	-	450	-
Charitable activities	6	51,164	-	51,164	37,858
Total expenditure		<u>51,614</u>	<u>-</u>	<u>51,614</u>	<u>37,858</u>
Net income/(expenditure)		<u>(11,895)</u>	<u>-</u>	<u>(11,895)</u>	<u>12,536</u>
Transfers between funds		<u>(25,000)</u>	<u>25,000</u>	<u>-</u>	<u>-</u>
Net movement in funds	8	<u>(36,895)</u>	<u>25,000</u>	<u>(11,895)</u>	<u>12,536</u>
Reconciliation of funds:					
Fund balances at 1 January 2023		<u>179,221</u>	<u>-</u>	<u>179,221</u>	<u>166,685</u>
Fund balances at 31 December 2023		<u>142,326</u>	<u>25,000</u>	<u>167,326</u>	<u>179,221</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

PARKINSON'S SUPPORT

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Cash at bank and in hand		168,118		179,941	
Creditors: amounts falling due within one year					
	12	(792)		(720)	
Net current assets			167,326		179,221
Net assets excluding pension liability			167,326		179,221
The funds of the charity					
Unrestricted funds - general			142,326		179,221
Unrestricted funds - designated	13		25,000		-
			167,326		179,221

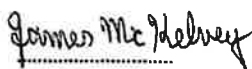
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 30/12/24



Mr J McKelvey

Trustee

Company registration number NI615376 (Northern Ireland)

PARKINSON'S SUPPORT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Parkinson's Support is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 6 Drumgallan Crescent, Drumgallan, Enniskillen, Co. Fermanagh, BT74 5FD, Northern Ireland.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

PARKINSON'S SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities and activities undertaken to further the purposes of the charity and their associated support costs;
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

PARKINSON'S SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

PARKINSON'S SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

3 Donations and legacies

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Donations and gifts	36,534	42,636
Legacies	1,773	5,500
Membership fees	1,350	2,216
	<u>39,657</u>	<u>50,352</u>

4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	62	42
	<u>62</u>	<u>42</u>

5 Raising funds

	2023 £	2022 £
<u>Fundraising and publicity</u>		
Fundraising costs	450	-
	<u>450</u>	<u>-</u>
For the year ended 31 December 2022		<u>-</u>

PARKINSON'S SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

6 Charitable activities

	Unrestricted Unrestricted Expenditure Expenditure	
	2023	2022
	£	£
Respite Care	34,640	26,575
Outings	8,990	1,971
Travel & Subsistence	-	1,430
Meeting Expenses	3,075	3,405
Insurance	625	676
	<hr/>	<hr/>
	47,330	34,057
Share of support costs (see note 7)	2,970	3,081
Share of governance costs (see note 7)	864	720
	<hr/>	<hr/>
	51,164	37,858
	<hr/> <hr/>	<hr/> <hr/>

PARKINSON'S SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

7 Support costs

	Support costs	Governance costs	2023	2022	Basis of allocation
	£	£	£	£	
Office Expenses	1,125	-	1,125	590	
Bank charges	259	-	259	223	
Website	1,546	-	1,546	-	
Sundry Costs	-	-	-	53	
Activities & room hire	-	-	-	2,215	
Data Protection	40	-	40	-	
Independent Examination Fee	-	792	792	720	Governance
Legal and professional	-	72	72	-	Governance
	<u>2,970</u>	<u>864</u>	<u>3,834</u>	<u>3,801</u>	
Analysed between Charitable activities	<u>2,970</u>	<u>864</u>	<u>3,834</u>	<u>3,801</u>	

Governance costs includes payments to the Independent Examiners of £792 (2022- £720) for fees.

8 Net movement in funds

	2023	2022
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	<u>792</u>	<u>720</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

PARKINSON'S SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	792	720

13 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

At 1 January 2023	Transfers	At 31 December 2023
£	£	£
-	25,000	25,000

PARKINSON'S SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	179,221	39,719	(51,614)	(25,000)	142,326
	<u>179,221</u>	<u>39,719</u>	<u>(51,614)</u>	<u>(25,000)</u>	<u>142,326</u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
General funds	166,685	50,394	(37,858)	-	179,221
	<u>166,685</u>	<u>50,394</u>	<u>(37,858)</u>	<u>-</u>	<u>179,221</u>

15 Analysis of net assets between funds

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £
At 31 December 2023:			
Current assets/(liabilities)	142,326	25,000	167,326
	<u>142,326</u>	<u>25,000</u>	<u>167,326</u>
	<u>142,326</u>	<u>25,000</u>	<u>167,326</u>
	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Total 2022 £
At 31 December 2022:			
Current assets/(liabilities)	179,221	-	179,221
	<u>179,221</u>	<u>-</u>	<u>179,221</u>
	<u>179,221</u>	<u>-</u>	<u>179,221</u>

PARKINSON'S SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

16 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

Parkinson's Support

Northern Ireland - Charity number 104553

Annual report

Charity Registration No. 104553

Company Registration No. NI615376 (Northern Ireland)

PARKINSON'S SUPPORT
ANNUAL REPORT AND UNAUDITED FINANCIAL
STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

PARKINSON'S SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr W Canning Ms M Hemphill Mr J McKelvey Mr W McMahon Ms E Watterson Mrs L Abbott Mrs C McMahon Ms Vivian Dunlop Ms Mary Friel	(Appointed 1 April 2023) (Appointed 1 April 2023)
Charity number	104553	
Company number	NI615376	
Registered office	6 Drumgallan Crescent Drumgallan Enniskillen Co. Fermanagh Northern Ireland BT74 5FD	
Independent examiner	FPM Accountants Limited 1 - 3 Arthur Street Belfast Co. Antrim Northern Ireland BT1 4GA	

PARKINSON'S SUPPORT

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PARKINSON'S SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019)

Objectives and activities

Parkinson's Support's objective is to promote the health and wellbeing of Parkinson's sufferers, and their carers, in Northern Ireland. We involve local people in their area by offering advice, encouragement, support and practical services.

We have three branches - Belfast, Dalriada and Fermanagh. Belfast is now dormant, but the other two, Dalriada and Fermanagh are well established, running their own affairs as best suits the local needs to meet our objectives.

These include a series of meetings, ranging from talks from health professionals, quizzes and musical evenings etc. These are normally on a monthly basis, from September to May, with a summer break during June, July and August. There are outdoor activities as well as bus outings and week-ends away for bonding purposes.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public Benefit

The Trustees bear in mind the Charity Commission in Northern Ireland's guidelines on Public Benefit and try to assure that the activities carried out during the year help to achieve Parkinson's Support's objectives, as well as providing Public Benefit.

The Belfast Branch - It's 8th AGM was held in the Beechlawn Hotel on Saturday 25 February 2023. After discussing the early items on the agenda, a lengthy discussion was centred on the future of the Belfast Branch. The branch was receiving no referrals of newly diagnosed Parkinson's sufferers, no new branch members recently, an aging membership and difficulty in electing office bearers, some of whom were retiring.

It was with great reluctance, and much sadness, that the only outcome was to close the branch.

A major element of the closure was to distribute the funds, currently, around £35,000

It was agreed to give each member's household £200 towards the increased "cost of living" crisis, and to give the other 2 branches £12,500 each, to be "ring fenced" until 1st January 2025 in case the Belfast branch is reconstituted and need the funds. After the winding down is completed any remaining funds will go to the Board's account.

Sincere thanks go to those who served on committee, helped in any way, supporters, donors, and any others who have helped us during the past 10 years.

PARKINSON'S SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

The Dalriada Branch - The group has slowly been increasing its membership which is positive. The group continues to have monthly lunches at the Bushtown Hotel which remains popular. Reflexology sessions continue for the members and everyone who receives this, enjoys this service. The members now have access to Boccia and a few have been attending this and enjoying. It involves other local organisations and our members have enjoyed the interaction with the other groups. There was a successful trip for 4 days to Westport which the members enjoyed. There was an outing to Rushmere shopping centre in Craigavon and the members enjoyed this also. The support worker was only available until September and hopefully this service can be re-established in 2024.

The Fermanagh Branch - has had another busy year. January and February branch meetings had informative speakers. In March we had a musical evening with our Parkinson's choir and the public supported it well. In April, to mark world Parkinson's day we were able to have Enniskillen Castle lit up in pink. In May, to mark volunteer's week, we held an information stand at Enniskillen castle and made new contacts. Also in May the chairperson and secretary were invited to Enniskillen Castle to meet King Charles on his visit there and he was informed about Parkinson's.

In June we had our annual two overnights stay for Parkinson's sufferers and their carers. The weather was very kind to us this year and a relaxing time was had by all. We had no support meetings during July and August but resumed again in September and our weekly exercise, singing and chair yoga resumed as well. We have been fortunate to be well supported with donations, so we can run all our activities and had our Christmas Dinner in September.

Enhancing our Profile

There is still a great lack of information about our existence and we wish to become an essential point of contact for those with Parkinson's and their carers throughout the Province. Due to the pandemic we were unable to expand our profile in Northern Ireland, in recent years but hope to address this in 2024.

Achievements and performance

The main methods of fundraising were members subscriptions, general donations, donations in lieu of flowers, street collections and store collections. Income for 2023 was £39,719 with expenditure of £51,614 giving a deficit for the year of £11,895. Our bank balance now stands at £168,118.

Financial review

The charity ended the year with a deficit of £11,895 and a bank balance of £168,118. There are no other assets as we do not own any property or equipment. Income was £39,719 and expenditure was £51,164. Closing reserves of the charity were £167,326, of which £25,000 has been designated for any potential reopening of the Belfast Branch.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. At 31 December 2023, we held 33 months.

PARKINSON'S SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 31 DECEMBER 2023***

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The principal risk that the charity faces is the level of income received in the future. Donations and legacies are not guaranteed and they can fluctuate greatly year on year. Voluntary income is our only source of funding and future activities are based on income received.

Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr J Campbell	(Deceased 23 November 2023)
Mr W Canning	
Ms M Hemphill	
Mr J McKelvey	
Mr W McMahan	
Ms E Watterson	
Mr B Friel	(Resigned 1 April 2023)
Mrs L Abbott	
Mrs C McMahan	
Ms Vivian Dunlop	(Appointed 1 April 2023)
Ms Mary Friel	(Appointed 1 April 2023)

During 2023 the Board of Trustees have continued to comply with the best practice of the day to day management of the charity. All trustees are provided with financial statements prior to each board meeting.

The trustees are responsible for preparing the Trustees Report in accordance with applicable law and UK accounting standards. The trustees are responsible for keeping sufficient accounting records that accurately reflect the financial records of the charity at any time, and to ensure that the accounts comply with the charity commission regulations.

The charity looks forward to 2024 with optimism but is fully aware of the difficulties of not increasing our profile and expansion in Northern Ireland.

PARKINSON'S SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Disclosure of Information to Independent Examiner

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the independent examination, but of which the independent examiner is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the independent examiner is aware of such information.

The trustees' report was approved by the Board of Trustees.

James McKelvey

.....
Mr J McKelvey

Trustee

Dated: *31/12/24*

PARKINSON'S SUPPORT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

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

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

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

The trustees are responsible for keeping adequate accounting records that 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 Companies Act 2006. 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.

Parkinson's Support

Northern Ireland - Charity number 104553

Annual return

PARKINSON'S SUPPORT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PARKINSON'S SUPPORT

I report on the financial statements of the charity for the year ended 31 December 2023, which are set out on pages 8 to 18.

Respective responsibilities of trustees and examiner

The charity's trustees, who are also the directors of Parkinson's Support for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 65 of the Charities Act (Northern Ireland) 2008 (the 2008 Act) and that an independent examination is needed.

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:

- (i) examine the accounts under section 65 of the 2008 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 65 of the 2008 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 you as 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

PARKINSON'S SUPPORT

INDEPENDENT EXAMINER'S REPORT (CONTINUED) TO THE TRUSTEES OF PARKINSON'S SUPPORT

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Teresa Campbell

Teresa Campbell
FPM Accountants Limited

1 - 3 Arthur Street
Belfast
Co. Antrim
BT1 4GA
Northern Ireland

Dated: *30/5/24*

Parkinson's Support

Northern Ireland - Charity number 104553

Accounts

PARKINSON'S SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Income from:			
Donations and legacies	3	50,352	18,060
Investments	4	42	85
Total income		<u>50,394</u>	<u>18,145</u>
Expenditure on:			
Charitable activities	5	<u>37,858</u>	<u>12,766</u>
Net income for the year/ Net movement in funds		12,536	5,379
Fund balances at 1 January 2022		<u>166,685</u>	<u>161,306</u>
Fund balances at 31 December 2022		<u><u>179,221</u></u>	<u><u>166,685</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

PARKINSON'S SUPPORT

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Cash at bank and in hand		179,941		167,405	
Creditors: amounts falling due within one year					
	9	(720)		(720)	
Net current assets			179,221		166,685
Income funds					
Unrestricted funds			179,221		166,685
			179,221		166,685

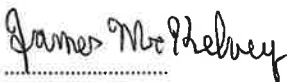
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 31/12/2022



Mr J McKelvey
Trustee

Company Registration No. NI615376

PARKINSON'S SUPPORT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Parkinson's Support is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 6 Drumgallan Road, Drumgallan, Enniskillen, Co. Fermanagh, BT74 5FD, Northern Ireland.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

PARKINSON'S SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities and activities undertaken to further the purposes of the charity and their associated support costs;
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

PARKINSON'S SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	42,636	17,034
Legacies	5,500	-
Membership fees	2,216	1,026
	<u>50,352</u>	<u>18,060</u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	42	85
	<u>42</u>	<u>85</u>

PARKINSON'S SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

5 Charitable activities

	Unrestricted Expenditure	Unrestricted Expenditure
	2022	2021
	£	£
Respite Care	26,575	9,554
Outings	1,971	-
Travel & Subsistence	1,430	-
Meeting Expenses	3,405	757
Insurance	676	904
	<u>34,057</u>	<u>11,215</u>
Share of support costs (see note 6)	3,081	831
Share of governance costs (see note 6)	720	720
	<u>37,858</u>	<u>12,766</u>

6 Support costs

	Support costs	Governance costs	2022	2021	Basis of allocation
	£	£	£	£	
Office Expenses	590	-	590	738	
Bank charges	223	-	223	40	
Sundry Costs	53	-	53	53	
Activities & room hire	2,215	-	2,215	-	
Independent Examination Fee	-	720	720	720	Governance
	<u>3,081</u>	<u>720</u>	<u>3,801</u>	<u>1,551</u>	
Analysed between Charitable activities	<u>3,081</u>	<u>720</u>	<u>3,801</u>	<u>1,551</u>	

Governance costs includes payments to the Independent Examiners of £720 (2021- £720) for fees.

PARKINSON'S SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

9 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	720	720

10 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

Parkinson's Support

Northern Ireland - Charity number 104553

Annual report

Charity Registration No. 104553

Company Registration No. NI615376 (Northern Ireland)

PARKINSON'S SUPPORT
ANNUAL REPORT AND UNAUDITED FINANCIAL
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PARKINSON'S SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr J Campbell Mr W Canning Ms M Hemphill Mr J McKelvey Mr W McMahan Ms E Watterson Mr B Friel Mrs L Abbott Mrs C McMahan
Charity number	104553
Company number	NI615376
Registered office	6 Drumgallan Road Drumgallan Enniskillen Co. Fermanagh Northern Ireland BT74 5FD
Independent examiner	FPM Accountants Limited 1 - 3 Arthur Street Belfast Co. Antrim Northern Ireland BT1 4GA

PARKINSON'S SUPPORT

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PARKINSON'S SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report and financial statements for the year ended 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019)

Objectives and activities

Parkinson's Support's objective is to promote the health and wellbeing of Parkinson's sufferers, and their carers, in Northern Ireland. We involve local people in their area by offering advice, encouragement, support and practical services.

We have three branches - Belfast, Dalriada and Fermanagh. Each branch is well established, running their own affairs as best suits the local needs to meet our objectives.

These include a series of meetings, ranging from talks from health professionals, quizzes and musical evenings etc. These are normally on a monthly basis, from September to May, with a summer break during June, July and August. There are outdoor activities as well as bus outings and week-ends away for bonding purposes.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public Benefit

The Trustees bear in mind the Charity Commission in Northern Ireland's guidelines on Public Benefit and try to assure that the activities carried out during the year help to achieve Parkinson's Support's objectives, as well as providing Public Benefit.

The Covid-19 pandemic has had a significant effect on our ability to carry out normal activities. Our 3 branches have had to cancel most of their social gatherings in 2022 and this will be evidenced in their reports below.

The Belfast Branch - normally meets on the 3rd Wednesday of the month from September to May in the City Way Day Centre, Sandy Row, with a bus outing in June and a Christmas Dinner in late November/ early December. In 2022 most meetings were cancelled, due to Covid in the most part, but also because our meeting venue, run by the Belfast Trust, was still operating Covid restrictions.

Our home visitor maintains contact with members by phone and email.

The committee met twice during the year and the AGM was held on 12 May 2022. 2 events were held, a lunch at Stormont on 24 June and a Christmas lunch on 3 December in the Beechlawn Hotel.

In late September we gave each member's household £200 towards the "increased cost of living crisis".

PARKINSON'S SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

The Dalriada Branch - Our meetings in 2022 were fully reinstated following Covid restrictions previously. The group continue to hold meeting, monthly, in the Bushtown hotel. We are pleased to announce the group has had new members attending these meetings. There were 3 main funding events, a successful coffee morning, a church service with Ballymoney male voice choir performing and the game night at the Bushdown Hotel. The branch had a very successful trip to Westport which the members thoroughly enjoyed. Reflexology provision continues which the members enjoy. The support worker continues with her home visits, telephone contact and meeting members for coffee to allow some respite for the carer to relax and have a chat. There has been opportunity for the support worker to speak at a men's shed and the Causeway Older Active Strategic Team events to raise awareness of the group. We aim to build on our work in 2023.

The Fermanagh Branch - due to Covid restrictions we had to find a new venue for our monthly support meetings as we had outgrown Tempo Road Day Centre for social distancing purposes and Trust not opening to the public for evening meetings. We now meet in St. Michaels community centre which is very suitable and easily accessible. We meet on the 3rd Wednesday of each month with the exception of July and August.

Our monthly support meetings recommenced in March with guest speakers and relevant information. Weekly singing group recommenced in May on Tuesday. We had an away trip for 3 nights in June for 56 members. Chair yoga recommenced in September on a Wednesday. Christmas dinner and party was held in December and we were delighted to welcome new members. Plans for 2023 are well under way with the recommencement of exercise classes on Thursdays.

Enhancing our Profile

There is still a great lack of information about our existence as we wish to become an essential point of contact for those with Parkinson's and their carers throughout the Province. Due to the pandemic we have not been able to expand our profile in Northern Ireland.

Achievements and performance

The main methods of fundraising were members subscriptions, general donations, donations in lieu of flowers, street collections and store collections. Income for 2022 was £50,394 with expenditure of £37,858 giving a surplus for the year of £12,536. It was still difficult to hold flag days and street collections. Our bank balance now stands at £179,594.

Financial review

The charity ended the year with a surplus of £12,536 and a bank balance of £179,594. There are no other assets as we do not own any property or equipment. Income was £50,394 and expenditure was £37,858.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

PARKINSON'S SUPPORT

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

The principal risk that the charity faces is the level of income received in the future. Donations and legacies are not guaranteed and they can fluctuate greatly year on year. Voluntary income is our only source of funding and future activities are based on income received.

Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr J Campbell
Mr W Canning
Ms M Hemphill
Mr J McKelvey
Mr W McMahan
Ms E Watterson
Mr B Friel
Mrs L Abbott
Mrs C McMahan

During 2022 the Board of Trustees have continued to comply with the best practice of the day to day management of the charity. All trustees are provided with financial statements prior to each board meeting.

The trustees are responsible for preparing the Trustees Report in accordance with applicable law and UK accounting standards. The trustees are responsible for keeping sufficient accounting records that accurately reflect the financial records of the charity at any time, and to ensure that the accounts comply with the charity commission regulations.

The charity looks forward to 2023 with optimism but is fully aware of the difficulties of not increasing our profile and expansion in Northern Ireland.

PARKINSON'S SUPPORT

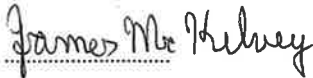
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Disclosure of Information to Independent Examiner

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the independent examination, but of which the independent examiner is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the independent examiner is aware of such information.

The trustees' report was approved by the Board of Trustees.



Mr J McKelvey

Trustee

Dated: 31/8/2023

PARKINSON'S SUPPORT

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2022

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

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; 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 are responsible for keeping adequate accounting records that 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 Companies Act 2006. 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.

Parkinson's Support

Northern Ireland - Charity number 104553

Annual return

PARKINSON'S SUPPORT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PARKINSON'S SUPPORT

I report on the financial statements of the charity for the year ended 31 December 2022, which are set out on pages 8 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees, who are also the directors of Parkinson's Support for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 65 of the Charities Act (Northern Ireland) 2008 (the 2008 Act) and that an independent examination is needed.

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:

- (i) examine the accounts under section 65 of the 2008 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 65 of the 2008 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 you as 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

PARKINSON'S SUPPORT

INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE TRUSTEES OF PARKINSON'S SUPPORT

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Lowry Grant, FCCA
FPM Accountants Limited

1 - 3 Arthur Street
Belfast
Co. Antrim
BT1 4GA
Northern Ireland

Dated: 6-9-23