

# INFORMING CHOICES NI (trading as ICNI) Ltd

Northern Ireland · Charity number 107581

## Details

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|                |  |
|----------------|--|
| Known as       | INFORMING CHOICES NI Ltd. ICNI Ltd. ICNI                                     |
| Status         | Received   |
| Company number | <a href="#">661550</a>   |
| Registered     | 2020-09-21   |
| Register       | <a href="#">View on the Charity Commission for Northern Ireland register</a> |

## Contact

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Belfast  
BT2 7db  
BT2 7DB

**Phone** 02890 316100

**Email** [info@informingchoicesni.org](mailto:info@informingchoicesni.org)

**Website** [www.informingchoicesni.org](http://www.informingchoicesni.org)

## Activities

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**Purposes:** The Charity's objects are to promote and advocate good sexual and reproductive health and rights and good health in general for all age groups across the life course, and especially those most vulnerable, such as people in marginalised communities, people experiencing poor mental health, people with learning disabilities and people at risk of sexual and domestic violence

**What the charity does:** The advancement of health or the saving of lives

**How the charity works:** Advice/advocacy/information,Community development,Counselling/support,Disability,Education/training,Human rights/equality,Medical/health/sickness

**Who the charity helps:** Adult training,Carers,Children (5-13 year olds),Ethnic minorities,General public,Hiv/aids,Learning disabilities,Men,Mental health,Parents,Physical disabilities,Preschool (0-5 year olds),Sensory disabilities,Sexual orientation,Travellers,Unemployed/low income,Victim support,Voluntary and community sector,Women,Youth (14-25 year olds)

## Finances

| Period end | Income   | Expenditure | Assets   | Employees |
|------------|----------|-------------|----------|-----------|
| 2025-03-31 | £420,978 | £393,625    | £-18,955 | 10        |

## Trustees

| Name                          | Role | Appointed |
|-------------------------------|------|-----------|
| Claire Johnson                |      |           |
| Dr Sandra Margaret Mcdermott  |      |           |
| Grainne Mcanee                |      |           |
| Karen Elizabeth Murray        |      |           |
| Margaret Philomena Stephenson |      |           |
| Mr Les Allamby                |      |           |
| Mr Roger Gowdy                |      |           |

**INFORMING CHOICES NI (trading as ICNI) Ltd**

Northern Ireland - Charity number 107581

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# Accounts

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# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

|   |      | 2025                    | 2025                  |                  | 2024             |
|---|------|-------------------------|-----------------------|------------------|------------------|
|   | Note | Unrestricted funds<br>£ | Restricted funds<br>£ | Total funds<br>£ | Total funds<br>£ |
| <b>Income and endowments</b>                |      |                         |                       |                  |                  |
| Donations and legacies                      | 5    | 589                     | 412,543               | 413,132          | 357,484          |
| Charitable activities                       | 6    | 7,846                   | –                     | 7,846            | 13,360           |
| <b>Total income</b>                         |      | <u>8,435</u>            | <u>412,543</u>        | <u>420,978</u>   | <u>370,844</u>   |
| <b>Expenditure</b>                          |      |                         |                       |                  |                  |
| Expenditure on charitable activities        | 7,8  | (4,154)                 | 397,779               | 393,625          | 348,118          |
| <b>Total expenditure</b>                    |      | <u>(4,154)</u>          | <u>397,779</u>        | <u>393,625</u>   | <u>348,118</u>   |
| <b>Net income and net movement in funds</b> |      | <u>12,589</u>           | <u>14,764</u>         | <u>27,353</u>    | <u>22,726</u>    |
| <b>Reconciliation of funds</b>              |      |                         |                       |                  |                  |
| Total funds brought forward                 |      | 63,586                  | 27,995                | 91,581           | 68,855           |
| <b>Total funds carried forward</b>          |      | <u>76,175</u>           | <u>42,759</u>         | <u>118,934</u>   | <u>91,581</u>    |

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

The notes on pages 12 to 19 form part of these financial statements.

# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2025

|   | Note | 2025<br>£      | 2024<br>£      |
|---|------|----------------|----------------|
| <b>Current assets</b>                                 |      |                |                |
| Debtors   | 13   | 32,412         | 8,127          |
| Cash at bank and in hand                              |      | 105,477        | 100,253        |
|   |      | <u>137,889</u> | <u>108,380</u> |
| <b>Creditors: amounts falling due within one year</b> | 14   | <u>18,955</u>  | <u>16,799</u>  |
| <b>Net current assets</b>                             |      | <u>118,934</u> | <u>91,581</u>  |
| <b>Total assets less current liabilities</b>          |      | <u>118,934</u> | <u>91,581</u>  |
| <b>Net assets</b>                                     |      | <u>118,934</u> | <u>91,581</u>  |
| <b>Funds of the charity</b>                           |      |                |                |
| Restricted funds                                      |      | 42,759         | 27,995         |
| Unrestricted funds                                    |      | 76,175         | 63,586         |
| <b>Total charity funds</b>                            | 16   | <u>118,934</u> | <u>91,581</u>  |

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 25 November 2025, and are signed on behalf of the board by:

Mr R Gowdy  
Trustee



Mr L Allamby  
Trustee



The notes on pages 12 to 19 form part of these financial statements.

# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 March 2025

|   | 2025           | 2024           |
|---|----------------|----------------|
|   | £              | £              |
| <b>Cash flows from operating activities</b>           |                |                |
| Net income  | 27,353         | 22,726         |
| <i>Adjustments for:</i>                               |                |                |
| Interest payable and similar charges                  | 51             | 79             |
| Accrued income  | (446)          | (3,072)        |
| <i>Changes in:</i>                                    |                |                |
| Trade and other debtors                               | (24,285)       | (272)          |
| Trade and other creditors                             | 2,602          | (3,614)        |
| Cash generated from operations                        | <u>5,275</u>   | <u>15,847</u>  |
| Interest paid   | (51)           | (79)           |
| Net cash from operating activities                    | <u>5,224</u>   | <u>15,768</u>  |
| <b>Net increase in cash and cash equivalents</b>      | 5,224          | 15,768         |
| <b>Cash and cash equivalents at beginning of year</b> | <u>100,253</u> | <u>84,485</u>  |
| <b>Cash and cash equivalents at end of year</b>       | <u>105,477</u> | <u>100,253</u> |

The notes on pages 12 to 19 form part of these financial statements.

# **Informing Choices NI (Trading as ICNI) Ltd**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2025**

#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 3rd Floor, Ascot House, 24-31 Shaftesbury Square, Belfast, BT2 7DB, United Kingdom.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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 (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

The company is an incorporated company limited by guarantee with charitable status. The liability of the members is limited to £1 per member.

# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

#### 5. Donations and legacies

|                                  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2025<br>£ |
|----------------------------------|----------------------------|--------------------------|--------------------------|
| <b>Donations</b>                 |                            |                          |                          |
| Donations                        | 589                        | —                        | 589                      |
| <b>Grants</b>                    |                            |                          |                          |
| Department of Health             | —                          | 122,937                  | 122,937                  |
| Public Health Agency             | —                          | 178,916                  | 178,916                  |
| Joseph Rowntree Charitable Trust | —                          | 64,240                   | 64,240                   |
| Halifax Foundation               | —                          | 5,000                    | 5,000                    |
| Ideas Fund                       | —                          | 26,450                   | 26,450                   |
| The Fore                         | —                          | 15,000                   | 15,000                   |
|                                  | <u>589</u>                 | <u>412,543</u>           | <u>413,132</u>           |

|                                  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|----------------------------------|----------------------------|--------------------------|--------------------------|
| <b>Donations</b>                 |                            |                          |                          |
| Donations                        | 406                        | —                        | 406                      |
| <b>Grants</b>                    |                            |                          |                          |
| Department of Health             | —                          | 84,324                   | 84,324                   |
| Public Health Agency             | —                          | 164,941                  | 164,941                  |
| Joseph Rowntree Charitable Trust | —                          | 58,400                   | 58,400                   |
| Halifax Foundation               | —                          | —                        | —                        |
| Ideas Fund                       | —                          | 49,413                   | 49,413                   |
| The Fore                         | —                          | —                        | —                        |
|                                  | <u>406</u>                 | <u>357,078</u>           | <u>357,484</u>           |

#### 6. Charitable activities

|          | Unrestricted<br>Funds<br>£ | Total Funds<br>2025<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|----------|----------------------------|--------------------------|----------------------------|--------------------------|
| Training | <u>7,846</u>               | <u>7,846</u>             | <u>13,360</u>              | <u>13,360</u>            |

# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

#### 7. Expenditure on charitable activities by fund type

|                                    | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2025<br>£ |
|------------------------------------|----------------------------|--------------------------|--------------------------|
| Speakeasy                          | –                          | 22,162                   | 22,162                   |
| Just Ask                           | –                          | 81,475                   | 81,475                   |
| Sexual Health Information & Advice | –                          | 69,700                   | 69,700                   |
| Advocacy                           | –                          | 65,962                   | 65,962                   |
| Counselling                        | –                          | 97,399                   | 97,399                   |
| Masculinity project                | –                          | 901                      | 901                      |
| Menopause project                  | –                          | 24,056                   | 24,056                   |
| Talk Together                      | –                          | 2,316                    | 2,316                    |
| Other charitable expenditure       | (4,154)                    | 33,808                   | 29,654                   |
|                                    | <u>(4,154)</u>             | <u>397,779</u>           | <u>393,625</u>           |

|                                    | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|------------------------------------|----------------------------|--------------------------|--------------------------|
| Speakeasy                          | –                          | 20,697                   | 20,697                   |
| Just Ask                           | –                          | 74,930                   | 74,930                   |
| Sexual Health Information & Advice | –                          | 65,092                   | 65,092                   |
| Advocacy                           | –                          | 55,459                   | 55,459                   |
| Counselling                        | –                          | 57,772                   | 57,772                   |
| Masculinity project                | –                          | 3,321                    | 3,321                    |
| Menopause project                  | –                          | 28,737                   | 28,737                   |
| Talk Together                      | –                          | 16,892                   | 16,892                   |
| Other charitable expenditure       | 2,452                      | 22,766                   | 25,218                   |
|                                    | <u>2,452</u>               | <u>345,666</u>           | <u>348,118</u>           |

#### 8. Expenditure on charitable activities by activity type

|                                    | Activities<br>undertaken<br>directly<br>£ | Total funds<br>2025<br>£ | Total fund<br>2024<br>£ |
|------------------------------------|---|--------------------------|-------------------------|
| Speakeasy                          | 22,162                                    | 22,162                   | 20,697                  |
| Just Ask                           | 81,475                                    | 81,475                   | 74,930                  |
| Sexual Health Information & Advice | 69,700                                    | 69,700                   | 65,092                  |
| Advocacy                           | 65,962                                    | 65,962                   | 55,459                  |
| Counselling                        | 97,399                                    | 97,399                   | 57,772                  |
| Masculinity project                | 901                                       | 901                      | 3,321                   |
| Menopause project                  | 24,056                                    | 24,056                   | 28,737                  |
| Talk Together                      | 2,316                                     | 2,316                    | 16,892                  |
| Other charitable expenditure       | 29,654                                    | 29,654                   | 25,218                  |
|                                    | <u>393,625</u>                            | <u>393,625</u>           | <u>348,118</u>          |

# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

#### 9. Analysis of support costs

|                  | Other<br>charitable<br>expenditure<br>£ | Total 2025<br>£ | Total 2024<br>£ |
|------------------|---|-----------------|-----------------|
| Governance costs | <u>3,000</u>                            | <u>3,000</u>    | <u>3,000</u>    |

#### 10. Independent examination fees

|  | 2025<br>£    | 2024<br>£    |
|--|--------------|--------------|
| Fees payable to the independent examiner for:<br>Independent examination of the financial statements | <u>3,000</u> | <u>3,000</u> |

#### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

|   | 2025<br>£      | 2024<br>£      |
|---|----------------|----------------|
| Wages and salaries                      | 253,531        | 214,654        |
| Social security costs                   | 20,617         | 14,700         |
| Employer contributions to pension plans | 5,947          | 4,886          |
|   | <u>280,095</u> | <u>234,240</u> |

The average head count of employees during the year was 10 (2024: 8). The average number of full-time equivalent employees during the year is analysed as follows:

|                 | 2025<br>No. | 2024<br>No. |
|-----------------|-------------|-------------|
| Number of staff | <u>10</u>   | <u>8</u>    |

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £132,345 (2024:£98,797).

#### 12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 13. Debtors

|                                | 2025          | 2024         |
|--------------------------------|---------------|--------------|
|                                | £             | £            |
| Trade debtors                  | 32,412        | 6,844        |
| Prepayments and accrued income | —             | 1,283        |
|                                | <u>32,412</u> | <u>8,127</u> |

#### 14. Creditors: amounts falling due within one year

|                                 | 2025          | 2024          |
|---------------------------------|---------------|---------------|
|                                 | £             | £             |
| Trade creditors                 | 15,955        | 8,769         |
| Accruals and deferred income    | 3,000         | 3,446         |
| Social security and other taxes | —             | 4,584         |
|                                 | <u>18,955</u> | <u>16,799</u> |

#### 15. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,947 (2024: £4,886).

#### 16. Analysis of charitable funds

##### Unrestricted funds

|               | At 1 April<br>2024 | Income        | Expenditure    | At 31 March<br>2025 |
|---------------|--------------------|---------------|----------------|---------------------|
|               | £                  | £             | £              | £                   |
| General funds | <u>63,586</u>      | <u>8,435</u>  | <u>4,154</u>   | <u>76,175</u>       |
|               | At 1 April<br>2023 | Income        | Expenditure    | At 31 March<br>2024 |
|               | £                  | £             | £              | £                   |
| General funds | <u>52,272</u>      | <u>13,766</u> | <u>(2,452)</u> | <u>63,586</u>       |

# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 16. Analysis of charitable funds *(continued)*

##### Restricted funds

|                                  | At 1 April<br>2024 | Income         | Expenditure      | At 31 March<br>2025 |
|----------------------------------|--------------------|----------------|------------------|---------------------|
|                                  | £                  | £              | £                | £                   |
| Department of Health             | 3,786              | 122,937        | (126,723)        | –                   |
| Public Health Agency             | 901                | 178,916        | (174,238)        | 5,579               |
| Joseph Rowntree Charitable Trust | 13,344             | 64,240         | (65,962)         | 11,622              |
| Halifax Foundation               | –                  | 5,000          | –                | 5,000               |
| Ideas Fund                       | 9,964              | 26,450         | (26,372)         | 10,042              |
| The Fore                         | –                  | 15,000         | (4,484)          | 10,516              |
|                                  | <u>27,995</u>      | <u>412,543</u> | <u>(397,779)</u> | <u>42,759</u>       |

|                                  | At 1 April<br>2023 | Income         | Expenditure      | At 31 March<br>2024 |
|----------------------------------|--------------------|----------------|------------------|---------------------|
|                                  | £                  | £              | £                | £                   |
| Department of Health             | –                  | 84,324         | (80,538)         | 3,786               |
| Public Health Agency             | –                  | 164,941        | (164,040)        | 901                 |
| Joseph Rowntree Charitable Trust | 10,403             | 58,400         | (55,459)         | 13,344              |
| Halifax Foundation               | –                  | –              | –                | –                   |
| Ideas Fund                       | 6,180              | 49,413         | (45,629)         | 9,964               |
| The Fore                         | –                  | –              | –                | –                   |
|                                  | <u>16,583</u>      | <u>357,078</u> | <u>(345,666)</u> | <u>27,995</u>       |

#### 17. Analysis of net assets between funds

|                | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2025 |
|----------------|-----------------------|---------------------|---------------------|
|                | £                     | £                   | £                   |
| Current assets | <u>76,175</u>         | <u>42,759</u>       | <u>118,934</u>      |

|                | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2024 |
|----------------|-----------------------|---------------------|---------------------|
|                | £                     | £                   | £                   |
| Current assets | <u>63,586</u>         | <u>27,995</u>       | <u>91,581</u>       |

#### 18. Analysis of changes in net debt

|                          | At 1 Apr 2024  | Cash flows   | At<br>31 Mar 2025 |
|--------------------------|----------------|--------------|-------------------|
|                          | £              | £            | £                 |
| Cash at bank and in hand | <u>100,253</u> | <u>5,224</u> | <u>105,477</u>    |

**INFORMING CHOICES NI (trading as ICNI) Ltd**

Northern Ireland - Charity number 107581

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# Accounts

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# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

|   |      | 2024                    |                       | 2023             |                  |
|---|------|-------------------------|-----------------------|------------------|------------------|
|   | Note | Unrestricted funds<br>£ | Restricted funds<br>£ | Total funds<br>£ | Total funds<br>£ |
| <b>Income and endowments</b>                |      |                         |                       |                  |                  |
| Donations and legacies                      | 5    | 406                     | 357,078               | 357,484          | 319,966          |
| Charitable activities                       | 6    | 13,360                  | –                     | 13,360           | 6,360            |
| <b>Total income</b>                         |      | <u>13,766</u>           | <u>357,078</u>        | <u>370,844</u>   | <u>326,326</u>   |
| <b>Expenditure</b>                          |      |                         |                       |                  |                  |
| Expenditure on charitable activities        | 7,8  | 2,452                   | 345,666               | 348,118          | 317,472          |
| <b>Total expenditure</b>                    |      | <u>2,452</u>            | <u>345,666</u>        | <u>348,118</u>   | <u>317,472</u>   |
| <b>Net income and net movement in funds</b> |      | <u>11,314</u>           | <u>11,412</u>         | <u>22,726</u>    | <u>8,854</u>     |
| <b>Reconciliation of funds</b>              |      |                         |                       |                  |                  |
| Total funds brought forward                 |      | 52,272                  | 16,583                | 68,855           | 60,001           |
| <b>Total funds carried forward</b>          |      | <u>63,586</u>           | <u>27,995</u>         | <u>91,581</u>    | <u>68,855</u>    |

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

The notes on pages 10 to 17 form part of these financial statements.

# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2024

|   | Note | 2024<br>£      | 2023<br>£     |
|---|------|----------------|---------------|
| <b>Current assets</b>                                 |      |                |               |
| Debtors   | 14   | 8,127          | 7,855         |
| Cash at bank and in hand                              |      | 100,253        | 84,485        |
|   |      | <u>108,380</u> | <u>92,340</u> |
| <b>Creditors: amounts falling due within one year</b> | 15   | 16,799         | 23,485        |
| <b>Net current assets</b>                             |      | <u>91,581</u>  | <u>68,855</u> |
| <b>Total assets less current liabilities</b>          |      | <u>91,581</u>  | <u>68,855</u> |
| <b>Net assets</b>                                     |      | <u>91,581</u>  | <u>68,855</u> |
| <b>Funds of the charity</b>                           |      |                |               |
| Restricted funds                                      |      | 27,995         | 16,583        |
| Unrestricted funds                                    |      | 63,586         | 52,272        |
| <b>Total charity funds</b>                            | 17   | <u>91,581</u>  | <u>68,855</u> |

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

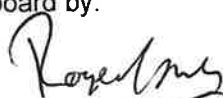
- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 27 November 2024, and are signed on behalf of the board by:



Dr A Simpson  
Trustee



Mr R Gowdy  
Trustee

The notes on pages 10 to 17 form part of these financial statements.

# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 March 2024

|   | 2024<br>£      | 2023<br>£      |
|---|----------------|----------------|
| <b>Cash flows from operating activities</b>                 |                |                |
| Net income  | 22,726         | 8,854          |
| <i>Adjustments for:</i>                                     |                |                |
| Interest payable and similar charges                        | 79             | 66             |
| Accrued income  | (3,072)        | (3,843)        |
| <i>Changes in:</i>  |                |                |
| Trade and other debtors                                     | (272)          | (5,921)        |
| Trade and other creditors                                   | (3,614)        | (6,966)        |
| Cash generated from operations                              | 15,847         | (7,810)        |
| Interest paid   | (79)           | (66)           |
| Net cash from/(used in) operating activities                | <u>15,768</u>  | <u>(7,876)</u> |
| <b>Net increase/(decrease) in cash and cash equivalents</b> | 15,768         | (7,876)        |
| <b>Cash and cash equivalents at beginning of year</b>       | <u>84,485</u>  | <u>92,361</u>  |
| <b>Cash and cash equivalents at end of year</b>             | <u>100,253</u> | <u>84,485</u>  |

The notes on pages 10 to 17 form part of these financial statements.

# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2024

#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 3rd Floor, Ascot House, 24-31 Shaftesbury Square, Belfast, BT2 7DB, United Kingdom.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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 (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

The company is an incorporated company limited by guarantee with charitable status. The liability of the members is limited to £1 per member.

# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 5. Donations and legacies

|  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|--|----------------------------|--------------------------|--------------------------|
| <b>Donations</b>                       |                            |                          |                          |
| Donations                              | 406                        | –                        | 406                      |
| <b>Grants</b>                          |                            |                          |                          |
| Department of Health                   | –                          | 84,324                   | 84,324                   |
| Public Health Agency                   | –                          | 164,941                  | 164,941                  |
| Joseph Rowntree Charitable Trust       | –                          | 58,400                   | 58,400                   |
| Joseph Rowntree Charitable Trust (COL) | –                          | –                        | –                        |
| Halifax Foundation                     | –                          | –                        | –                        |
| Ideas Fund                             | –                          | 49,413                   | 49,413                   |
| OCN NI                                 | –                          | –                        | –                        |
|  | <u>406</u>                 | <u>357,078</u>           | <u>357,484</u>           |
|  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
| <b>Donations</b>                       |                            |                          |                          |
| Donations                              | 699                        | –                        | 699                      |
| <b>Grants</b>                          |                            |                          |                          |
| Department of Health                   | –                          | 58,647                   | 58,647                   |
| Public Health Agency                   | –                          | 159,032                  | 159,032                  |
| Joseph Rowntree Charitable Trust       | –                          | 52,685                   | 52,685                   |
| Joseph Rowntree Charitable Trust (COL) | –                          | 11,024                   | 11,024                   |
| Halifax Foundation                     | –                          | 500                      | 500                      |
| Ideas Fund                             | –                          | 34,571                   | 34,571                   |
| OCN NI                                 | –                          | 2,808                    | 2,808                    |
|  | <u>699</u>                 | <u>319,267</u>           | <u>319,966</u>           |

#### 6. Charitable activities

|          | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|----------|----------------------------|--------------------------|----------------------------|--------------------------|
| Training | <u>13,360</u>              | <u>13,360</u>            | <u>6,360</u>               | <u>6,360</u>             |

# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

#### 7. Expenditure on charitable activities by fund type

|                                    | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|------------------------------------|----------------------------|--------------------------|--------------------------|
| Speakeasy                          | –                          | 20,697                   | 20,697                   |
| Just Ask                           | –                          | 74,930                   | 74,930                   |
| Sexual Health Information & Advice | –                          | 65,092                   | 65,092                   |
| Advocacy                           | –                          | 55,459                   | 55,459                   |
| Counselling                        | –                          | 57,772                   | 57,772                   |
| Masculinity project                | –                          | 3,321                    | 3,321                    |
| Menopause project                  | –                          | 28,737                   | 28,737                   |
| Talk Together                      | –                          | 16,892                   | 16,892                   |
| Other charitable expenditure       | 2,452                      | 22,766                   | 25,218                   |
|                                    | <u>2,452</u>               | <u>345,666</u>           | <u>348,118</u>           |

|                                    | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|------------------------------------|----------------------------|--------------------------|--------------------------|
| Speakeasy                          | –                          | 27,800                   | 27,800                   |
| Just Ask                           | –                          | 64,641                   | 64,641                   |
| Sexual Health Information & Advice | –                          | 64,591                   | 64,591                   |
| Advocacy                           | –                          | 57,849                   | 57,849                   |
| Counselling                        | –                          | 18,716                   | 18,716                   |
| Masculinity project                | –                          | 2,000                    | 2,000                    |
| Menopause project                  | –                          | 10,148                   | 10,148                   |
| Talk Together                      | –                          | 20,520                   | 20,520                   |
| Other charitable expenditure       | 1,788                      | 49,419                   | 51,207                   |
|                                    | <u>1,788</u>               | <u>315,684</u>           | <u>317,472</u>           |

#### 8. Expenditure on charitable activities by activity type

|                                    | Activities<br>undertaken<br>directly<br>£ | Total funds<br>2024<br>£ | Total fund<br>2023<br>£ |
|------------------------------------|---|--------------------------|-------------------------|
| Speakeasy                          | 20,697                                    | 20,697                   | 27,800                  |
| Just Ask                           | 74,930                                    | 74,930                   | 64,641                  |
| Sexual Health Information & Advice | 65,092                                    | 65,092                   | 64,591                  |
| Advocacy                           | 55,459                                    | 55,459                   | 57,849                  |
| Counselling                        | 57,772                                    | 57,772                   | 18,716                  |
| Masculinity project                | 3,321                                     | 3,321                    | 2,000                   |
| Menopause project                  | 28,737                                    | 28,737                   | 10,148                  |
| Talk Together                      | 16,892                                    | 16,892                   | 20,520                  |
| Other charitable expenditure       | 25,218                                    | 25,218                   | 51,207                  |
|                                    | <u>348,118</u>                            | <u>348,118</u>           | <u>317,472</u>          |

# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 9. Analysis of support costs

|                  | Other<br>charitable<br>expenditure<br>£ | Total 2024<br>£ | Total 2023<br>£ |
|------------------|---|-----------------|-----------------|
| Governance costs | 3,000                                   | 3,000           | 3,600           |

#### 10. Auditors remuneration

|  | 2024<br>£ | 2023<br>£ |
|--|-----------|-----------|
| Fees payable for the audit of the financial statements | —         | 3,600     |

#### 11. Independent examination fees

|  | 2024<br>£ | 2023<br>£ |
|--|-----------|-----------|
| Fees payable to the independent examiner for:<br>Independent examination of the financial statements | 3,000     | —         |

#### 12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

|   | 2024<br>£      | 2023<br>£      |
|---|----------------|----------------|
| Wages and salaries                      | 214,654        | 198,346        |
| Social security costs                   | 14,700         | 11,560         |
| Employer contributions to pension plans | 4,886          | 4,513          |
|   | <u>234,240</u> | <u>214,419</u> |

The average head count of employees during the year was 8 (2023: 8). The average number of full-time equivalent employees during the year is analysed as follows:

|                 | 2024<br>No. | 2023<br>No. |
|-----------------|-------------|-------------|
| Number of staff | <u>8</u>    | <u>8</u>    |

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £98,797 (2023:£96,801).

#### 13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 14. Debtors

|                                | 2024         | 2023         |
|--------------------------------|--------------|--------------|
|                                | £            | £            |
| Trade debtors                  | 6,844        | 1,715        |
| Prepayments and accrued income | 1,283        | 6,140        |
|                                | <u>8,127</u> | <u>7,855</u> |

#### 15. Creditors: amounts falling due within one year

|                                 | 2024          | 2023          |
|---------------------------------|---------------|---------------|
|                                 | £             | £             |
| Trade creditors                 | 8,769         | 8,046         |
| Accruals and deferred income    | 3,446         | 6,518         |
| Social security and other taxes | 4,584         | 4,421         |
| Other creditors                 | –             | 4,500         |
|                                 | <u>16,799</u> | <u>23,485</u> |

#### 16. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,886 (2023: £4,513).

#### 17. Analysis of charitable funds

##### Unrestricted funds

|               | At            |               |                | At 31 March   |
|---------------|---------------|---------------|----------------|---------------|
|               | 1 April 2023  | Income        | Expenditure    | 2024          |
|               | £             | £             | £              | £             |
| General funds | <u>52,272</u> | <u>13,766</u> | <u>(2,452)</u> | <u>63,586</u> |
|               | At            |               |                | At 31 March   |
|               | 1 April 2022  | Income        | Expenditure    | 2023          |
|               | £             | £             | £              | £             |
| General funds | <u>47,001</u> | <u>7,059</u>  | <u>(1,788)</u> | <u>52,272</u> |

# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 17. Analysis of charitable funds *(continued)*

##### Restricted funds

|                                  | At<br>1 April 2023<br>£ | Income<br>£    | Expenditure<br>£ | At 31 March<br>2024<br>£ |
|----------------------------------|-------------------------|----------------|------------------|--------------------------|
| Department of Health             | –                       | 84,324         | (80,538)         | 3,786                    |
| Public Health Agency             | –                       | 164,941        | (164,040)        | 901                      |
| Joseph Rowntree Charitable Trust | 10,403                  | 58,400         | (55,459)         | 13,344                   |
| Community Foundation NI          | –                       | –              | –                | –                        |
| Halifax Foundation               | –                       | –              | –                | –                        |
| Ideas Fund                       | 6,180                   | 49,413         | (45,629)         | 9,964                    |
| OCN NI                           | –                       | –              | –                | –                        |
|                                  | <u>16,583</u>           | <u>357,078</u> | <u>(345,666)</u> | <u>27,995</u>            |

|                                  | At<br>1 April 2022<br>£ | Income<br>£    | Expenditure<br>£ | At 31 March<br>2023<br>£ |
|----------------------------------|-------------------------|----------------|------------------|--------------------------|
| Department of Health             | –                       | 58,647         | (58,647)         | –                        |
| Public Health Agency             | –                       | 159,032        | (159,032)        | –                        |
| Joseph Rowntree Charitable Trust | 4,543                   | 63,709         | (57,849)         | 10,403                   |
| Community Foundation NI          | 180                     | –              | (180)            | –                        |
| Halifax Foundation               | 6,000                   | 500            | (6,500)          | –                        |
| Ideas Fund                       | 2,277                   | 34,571         | (30,668)         | 6,180                    |
| OCN NI                           | –                       | 2,808          | (2,808)          | –                        |
|                                  | <u>13,000</u>           | <u>319,267</u> | <u>(315,684)</u> | <u>16,583</u>            |

#### 18. Analysis of net assets between funds

|                | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|----------------|----------------------------|--------------------------|--------------------------|
| Current assets | <u>63,586</u>              | <u>27,995</u>            | <u>91,581</u>            |

|                | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|----------------|----------------------------|--------------------------|--------------------------|
| Current assets | <u>52,272</u>              | <u>16,583</u>            | <u>68,855</u>            |

#### 19. Analysis of changes in net debt

|                          | At 1 Apr 2023<br>£ | Cash flows<br>£ | At<br>31 Mar 2024<br>£ |
|--------------------------|--------------------|-----------------|------------------------|
| Cash at bank and in hand | <u>84,485</u>      | <u>15,768</u>   | <u>100,253</u>         |

**INFORMING CHOICES NI (trading as ICNI) Ltd**

Northern Ireland - Charity number 107581

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# Annual report

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**COMPANY REGISTRATION NUMBER: NI661550**

**CHARITY REGISTRATION NUMBER: NIC107581**

**Informing Choices NI (Trading as ICNI) Ltd**

**Company Limited by Guarantee**

**Unaudited Financial Statements**

**31 March 2024**

# **Informing Choices NI (Trading as ICNI) Ltd**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 March 2024**

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| Statement of financial activities (including income and expenditure account) | <b>7</b>    |
| Statement of financial position  | <b>8</b>    |
| Statement of cash flows  | <b>9</b>    |
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# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

#### Reference and administrative details

|   |   |   |
|---|---|---|
| <b>Registered charity name</b>                | Informing Choices NI (Trading as ICNI) Ltd  |   |
| <b>Charity registration number</b>            | NIC107581   |   |
| <b>Company registration number</b>            | NI661550  |   |
| <b>Principal office and registered office</b> | 3rd Floor<br>Ascot House<br>24-31 Shaftesbury Square<br>Belfast<br>BT2 7DB<br>United Kingdom                                  |   |
| <b>The trustees</b>                           | Ms C Bailey<br>Ms G Clarke<br>Ms M Crawford<br>Ms G McCormick<br>Dr A Simpson<br>Mr R Gowdy<br>Dr S McDermott<br>Mr L Allamby | (Resigned 15 November 2023)<br>(Resigned 31 August 2023)<br><br>(Resigned 31 August 2023)<br><br><br><br><br><br>(Appointed 15 November 2023) |
| <b>Independent examiner</b>                   | Paul Leathem FCA<br>Muir & Addy Chartered Accountants<br>Muir Building<br>427 Holywood Road<br>Belfast<br>BT4 2LT             |   |

#### Structure, governance and management

##### Governing Document

The organisation is a company limited by guarantee with charity status. It was incorporated on 20 May 2019 following the closure of the Family Planning Association (FPA). Through their Board of Trustees and staff team they hold much of the history associated with FPA in Northern Ireland (FPA NI) and the role it played in contributing to the improvement and change in societal attitudes towards sexual and reproductive health. This work continues and evolves through Informing Choices NI (ICNI).

The company is governed under its Articles of Association which established the objects and powers of the company. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

#### Structure, governance and management *(continued)*

##### **Recruitment and Appointment of Trustees**

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Articles of Association the number of trustees shall not be less than five nor more than nine persons appointed by the board. The initial term of office will be two terms of three years. Upon satisfactory completion of two terms Trustees are eligible for one further term of up to three years at the Board's request.

The trustees of the company have a mix of skills. In the event of particular skills being lost due to retirement or resignation, suitable individuals are approached to offer themselves for appointment as trustees.

##### **Trustee induction and training**

Most new trustees are already familiar with the work of the charity. New trustees are encouraged to attend suitable training courses to familiarise themselves with both the work of the charity and their responsibilities as directors.

##### **Risk management**

The trustees have carried out a review of the major risks to which the charity is exposed, and where appropriate have put in place systems and controls to mitigate the effects of those risks.

##### **Key management**

During the year in review the day to day running of ICNI was overseen by the CEO in conjunction with a Senior Management Team reporting to the Board of Trustees.

##### **Objectives and activities**

ICNI aim to champion informed choices around sex, sexuality and reproductive health and emotional wellbeing.

We value integrity, equality and diversity as well as open and honest communication and are committed to providing high quality standards and innovative practices in everything we do.

We are committed to delivering the above through advocacy, counselling, education, information and training.

# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

#### Achievements and performance

##### **Strategic goal one - Improve the quality, consistency and accessibility of ICNI's services so we can continue to support and serve the diverse society in which we live**

In 2023/24 our specialist pregnancy counselling service provided 423 sessions, representing an 29% increase compared to the previous financial year. Of these 374 were for post pregnancy counselling and 57 for pregnancy choices counselling. Our counselling service continues to show an above average attendance rate at 88% and clinical outcomes and routine evaluation reported 81% clients showed clinical or reliable change as a result of the counselling support they received. This places ICNI in the top 25% of UK psychological services. The waiting list for the service was eradicated by early 2024, following investment from the Department of Health Strategic Planning and Performance Group. Our Big Sexy Talk podcast continued to produce in-depth interviews around sexual health and relationships and was Highly Commended at the Irish Podcast Awards 2023. We distributed 155,000 sexual and reproductive health patient information leaflets to healthcare settings and community organisations, our website gained over 42,000 hits and our helpline answered almost 1,200 calls and continued to provide information, support and reassurance around all matters relating to sexual and reproductive health.

##### **Strategic goal two - Sexual and reproductive health services will be readily accessible to meet the needs of all citizens in Northern Ireland**

The commissioning of abortion care in December 2022 unlocked the development of local services in 2023/24, with treatment for pregnancies less than 12 weeks now fully established in all health Trusts, with medical and surgical options provided. A regional surgical service commenced within the South Eastern Trust, providing care up to 20 weeks of pregnancy. Medical abortion is available for pregnancies up to 24 weeks, and over 24 weeks in limited circumstances, and work is ongoing to expand surgical services to 24 weeks gestation. Safe Access Zones were also introduced in eight locations across Northern Ireland. ICNI continue to play an active role within the Northern Ireland Abortion and Contraception Taskgroup (NIACT) to promote the existing service provision, highlight the existing barriers to services, and lobby for sexual and reproductive health services to meet the needs of all citizens living in Northern Ireland. ICNI also campaigned against the funding cuts to the Primary Care Vasectomy service, resulting in funding being transferred from secondary care to primary care on a permanent basis.

##### **Strategic goal three - High quality, consistent and inclusive relationships and sexuality education will be available within all schools and expanded within community settings**

The Secretary of State for Northern Ireland introduced Regulations to make age-appropriate, comprehensive, and scientifically accurate education on sexual and reproductive health and rights a compulsory component of the Relationships and Sexuality Education (RSE) curriculum for adolescents. ICNI held an event in Parliament Buildings to discuss this change which was attended by 12 MLAs, and received excellent feedback. Our Speakeasy project continued to exceed targets with the programme delivering a total of 118 sessions to 186 participants in the Belfast and South Eastern Trust areas. The project also worked with SlackPress on the design of an animation for parents and guardians highlighting the work of the Speakeasy project, and the need to engage with children and young people around relationships and sexuality. ICNI again successfully applied to the PHA Making Life Better Through Short Term Funding Programme. This grant enabled us to provide our Understanding Masculinity: Emotional Wellbeing and Men programme to 72 men and boys within the Northern and South Eastern Trust areas. During the programme we utilised the Warwick-Edinburgh Mental Wellbeing Scale, which showed improved mental wellbeing in 99% of participants.

# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

#### **Achievements and performance** *(continued)*

##### **Strategic goal four - People with learning, sensory and/or physical disabilities will have access to high quality information, educations, support and training programmes**

As usual our Just Ask programme was in high demand, delivering 305 sessions, to 423 individuals. The project continues to receive referrals from all Health and Social Care Trust areas which far outreach our agreed project targets. While we received an addendum from the PHA to enable us to provide additional sessions, we still have a waiting list for one-to-one work which extends into 2025. Our Talk Together project received additional support from the Ideas Fund to design and deliver a training programme for professionals who support individuals with a learning disability and autistic people following loss and bereavement. The project finished in January 2024 an updated report was produced. ICNI also successfully secured funding for a project idea around menopause and women with a learning disability from Round 2 of the Ideas Fund's grant cycle. This project was also in partnership with Ulster University and a project report will be launched in Spring 2024. ICNI delivered training to 173 participants, and our CEO worked with the HIV charity Positive Life to develop their sexual health training programmes for businesses, as well as facilitating conversations with their service users.

##### **Strategic goal five - Be a resilient and robust organisation equipped to respond to demands of external environment**

ICNI is a non-profit making organisation and the Statement of Financial Activities can be found within the Independent Examination of our accounts. Net incoming resources for the year were £22,726 increasing the charities total funds to £91,581, of which £63,586 are unrestricted. This is sufficient reserves to cover six months running costs. ICNI's training department continued to generate unrestricted income, with a combination of in-person and online training. Cashflow also remained strong throughout the year with all funders continuing to pay on time. Despite increasing costs and utility charges, we continued to monitor expenditure and kept costs to a minimum. At the end of the financial year, ICNI began the process of an organisational restructure. Our Director of Clinical Services, Carrie Montgomery, joined the senior management team to provide clinical and strategic financial leadership experience. Another member of our senior management team, Director of Advocacy and Policy, Ruairi Rowan, completed a Level 5 Diploma in Leadership and Management. These changes will ensure ICNI's continued growth as a financially resilient organisation, and a leading sexual and reproductive health brand.

#### **Financial review**

The company is a non-profit making organisation. The results are set out in detail on page 7. The company had net incoming resources for the year of £22,726. The principal funding sources of the charity are by way of grant, principally from the Department of Health, Ideas Fund, Joseph Rowntree Charitable Trust and the Public Health Agency.

#### **Reserves policy**

The trustees have examined the charity's requirements for reserves in light of the main risks to the funding of the organisation. Unrestricted free reserves are currently £63,586, as detailed in note 18, and this level of reserves would be sufficient to fund the organisation's running costs for a period of six months at current levels of spending and cover redundancy payments for the current staff. The primary aim of the charity is to use the resources at its disposal to further its charitable activities, and any increase in reserves will occur only if appropriate.

# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

#### Plans for future periods

Following the commissioning of abortion services ICNI will continue to provide our specialist pregnancy counselling service. We will also take steps to tackle the stigma surrounding pregnancy loss in Northern Ireland. This will include the introduction of an organisational Pregnancy Loss Policy. Creating supportive workplaces following pregnancy loss is an issue that we intend to champion, and we'll be encouraging other employers to adopt similar policies, as well as supporting them through the process with the development of Pregnancy Loss Awareness training.

With the introduction of the Relationships and Sexuality Education (Northern Ireland) (Amendment) Regulations 2023 ICNI will work with politicians and civil servants to ensure that children and young people receive age-appropriate, comprehensive, and scientifically accurate education on sexual and reproductive health and rights within all school settings.

We have also secured a two-year grant from the FORE to develop and expand our training output. This will include the design of new courses such as Access to Abortion and Contraception Awareness Training and Masculinity Awareness Training. Following the completion of our Talk Together Project we will also offer Loss and Bereavement Training to professionals working with individuals with a learning disability and autistic people across Northern Ireland.

We will continue to develop our education programmes, and will seek funding to expand our Menopause Project. We will also work in collaboration with others to achieve our objectives. This will include a partnership with Queen's University to develop a resource that would be used to measure learning and retention of relationships and sexuality education information with young people within Special Educational Needs Schools.

ICNI also intend to hold a conference focusing on the gaps and barriers faced by individuals with a learning disability and autistic people when accessing services in Northern Ireland.

We will seek to reach new audiences in 2024/25 by growing our social media presence, making our sexual and reproductive health leaflets more accessible, and producing dynamic, high-quality podcasts featuring a range of expert guest interviews.

#### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 27 November 2024 and signed on behalf of the board of trustees by:



Dr A Simpson  
Trustee

**INFORMING CHOICES NI (trading as ICNI) Ltd**

Northern Ireland - Charity number 107581

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# Annual return

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# Informing Choices NI (Trading as ICNI) Ltd

Company Limited by Guarantee

## Independent Examiner's Report to the Trustees of Informing Choices NI (Trading as ICNI) Ltd

Year ended 31 March 2024



I report to the trustees on my examination of the financial statements of Informing Choices NI (Trading as ICNI) Ltd ('the charity') for the year ended 31 March 2024.

### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 65 of the 2008 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountants Ireland, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

A handwritten signature in black ink that reads 'Paul Leathem'.

Paul Leathem FCA  
Independent Examiner

Muir & Addy Chartered Accountants  
Muir Building  
427 Holywood Road  
Belfast  
BT4 2LT

27 November 2024

**INFORMING CHOICES NI (trading as ICNI) Ltd**

Northern Ireland - Charity number 107581

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# Accounts

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# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

|   |      |                         | 2023                  |                  | 2022             |
|---|------|-------------------------|-----------------------|------------------|------------------|
|   | Note | Unrestricted funds<br>£ | Restricted funds<br>£ | Total funds<br>£ | Total funds<br>£ |
| <b>Income and endowments</b>                              |      |                         |                       |                  |                  |
| Donations and legacies                                    | 5    | 699                     | 319,267               | 319,966          | 292,725          |
| Charitable activities                                     | 6    | 6,360                   | –                     | 6,360            | 7,718            |
| <b>Total income</b>                                       |      | <u>7,059</u>            | <u>319,267</u>        | <u>326,326</u>   | <u>300,443</u>   |
| <b>Expenditure</b>  |      |                         |                       |                  |                  |
| Expenditure on charitable activities                      | 7,8  | 1,788                   | 315,684               | 317,472          | 307,715          |
| <b>Total expenditure</b>                                  |      | <u>1,788</u>            | <u>315,684</u>        | <u>317,472</u>   | <u>307,715</u>   |
| <b>Net income/(expenditure) and net movement in funds</b> |      | <u>5,271</u>            | <u>3,583</u>          | <u>8,854</u>     | <u>(7,272)</u>   |
| <b>Reconciliation of funds</b>                            |      |                         |                       |                  |                  |
| Total funds brought forward                               |      | 47,001                  | 13,000                | 60,001           | 67,273           |
| <b>Total funds carried forward</b>                        |      | <u>52,272</u>           | <u>16,583</u>         | <u>68,855</u>    | <u>60,001</u>    |

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

The notes on pages 15 to 23 form part of these financial statements.

# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Statement of Financial Position

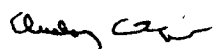
31 March 2023

|  | Note | 2023<br>£     | 2022<br>£     |
|--|------|---------------|---------------|
| <b>Current assets</b>  |      |               |               |
| Debtors  | 13   | 7,855         | 1,934         |
| Cash at bank and in hand                                       |      | 84,485        | 92,361        |
|  |      | <u>92,340</u> | <u>94,295</u> |
| <b>Creditors: amounts falling due within one year</b>          | 14   | 23,485        | 25,294        |
| <b>Net current assets</b>                                      |      | <u>68,855</u> | <u>69,001</u> |
| <b>Total assets less current liabilities</b>                   |      | 68,855        | 69,001        |
| <b>Creditors: amounts falling due after more than one year</b> | 15   | —             | 9,000         |
| <b>Net assets</b>  |      | <u>68,855</u> | <u>60,001</u> |
| <b>Funds of the charity</b>                                    |      |               |               |
| Restricted funds   |      | 16,583        | 13,000        |
| Unrestricted funds   |      | 52,272        | 47,001        |
| <b>Total charity funds</b>                                     | 17   | <u>68,855</u> | <u>60,001</u> |

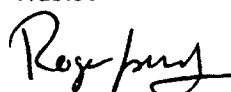
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 15 November 2023, and are signed on behalf of the board by:

Dr A Simpson  
Trustee



Mr R Gowdy  
Trustee



The notes on pages 15 to 23 form part of these financial statements.

# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Statement of Cash Flows

Year ended 31 March 2023

|   | 2023          | 2022          |
|---|---------------|---------------|
|   | £             | £             |
| <b>Cash flows from operating activities</b>           |               |               |
| Net income/(expenditure)                              | 8,854         | (7,272)       |
| <i>Adjustments for:</i>                               |               |               |
| Interest payable and similar charges                  | 66            | 51            |
| Accrued (income)/expenses                             | (3,843)       | 2,189         |
| <i>Changes in:</i>                                    |               |               |
| Trade and other debtors                               | (5,921)       | 5,068         |
| Trade and other creditors                             | (6,966)       | (4,436)       |
| Cash generated from operations                        | (7,810)       | (4,400)       |
| Interest paid   | (66)          | (51)          |
| Net cash used in operating activities                 | (7,876)       | (4,451)       |
| <b>Net decrease in cash and cash equivalents</b>      | (7,876)       | (4,451)       |
| <b>Cash and cash equivalents at beginning of year</b> | <u>92,361</u> | <u>96,812</u> |
| <b>Cash and cash equivalents at end of year</b>       | <u>84,485</u> | <u>92,361</u> |

The notes on pages 15 to 23 form part of these financial statements.

# **Informing Choices NI (Trading as ICNI) Ltd**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2023**

#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 3rd Floor, Ascot House, 24-31 Shaftesbury Square, Belfast, BT2 7DB, United Kingdom.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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 (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### 4. Limited by guarantee

The company is an incorporated company limited by guarantee with charitable status. The liability of the members is limited to £1 per member.

# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 5. Donations and legacies

|  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|--|----------------------------|--------------------------|--------------------------|
| <b>Donations</b>                       |                            |                          |                          |
| Donations                              | 699                        | –                        | 699                      |
| <b>Grants</b>                          |                            |                          |                          |
| Department of Health                   | –                          | 58,647                   | 58,647                   |
| Public Health Agency                   | –                          | 159,032                  | 159,032                  |
| Joseph Rowntree Charitable Trust       | –                          | 52,685                   | 52,685                   |
| Joseph Rowntree Charitable Trust (COL) | –                          | 11,024                   | 11,024                   |
| Halifax Foundation                     | –                          | 500                      | 500                      |
| Ideas Fund                             | –                          | 34,571                   | 34,571                   |
| OCN                                    | –                          | 2,808                    | 2,808                    |
|  | <u>699</u>                 | <u>319,267</u>           | <u>319,966</u>           |

|  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|--|----------------------------|--------------------------|--------------------------|
| <b>Donations</b>                       |                            |                          |                          |
| Donations                              | 3,673                      | –                        | 3,673                    |
| <b>Grants</b>                          |                            |                          |                          |
| Department of Health                   | –                          | 58,647                   | 58,647                   |
| Public Health Agency                   | –                          | 156,905                  | 156,905                  |
| Joseph Rowntree Charitable Trust       | –                          | 55,000                   | 55,000                   |
| Joseph Rowntree Charitable Trust (COL) | –                          | –                        | –                        |
| Halifax Foundation                     | –                          | 6,000                    | 6,000                    |
| Ideas Fund                             | –                          | 12,500                   | 12,500                   |
| OCN                                    | –                          | –                        | –                        |
|  | <u>3,673</u>               | <u>289,052</u>           | <u>292,725</u>           |

#### 6. Charitable activities

|          | Unrestricted<br>Funds<br>£ | Total Funds<br>2023<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|----------|----------------------------|--------------------------|----------------------------|--------------------------|
| Training | 6,360                      | 6,360                    | 7,718                      | 7,718                    |

# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 7. Expenditure on charitable activities by fund type

|                                    | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2023<br>£ |
|------------------------------------|----------------------------|--------------------------|--------------------------|
| Speakeasy                          | –                          | 27,800                   | 27,800                   |
| Just Ask                           | –                          | 64,641                   | 64,641                   |
| Sexual Health Information & Advice | –                          | 64,591                   | 64,591                   |
| Advocacy                           | –                          | 56,649                   | 56,649                   |
| Other charitable expenditure       | 1,788                      | 98,403                   | 100,191                  |
| Support costs                      | –                          | 3,600                    | 3,600                    |
|                                    | <u>1,788</u>               | <u>315,684</u>           | <u>317,472</u>           |

|                                    | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|------------------------------------|----------------------------|--------------------------|--------------------------|
| Speakeasy                          | –                          | 19,232                   | 19,232                   |
| Just Ask                           | –                          | 77,190                   | 77,190                   |
| Sexual Health Information & Advice | –                          | 60,483                   | 60,483                   |
| Advocacy                           | –                          | 57,803                   | 57,803                   |
| Other charitable expenditure       | 4,095                      | 85,312                   | 89,407                   |
| Support costs                      | –                          | 3,600                    | 3,600                    |
|                                    | <u>4,095</u>               | <u>303,620</u>           | <u>307,715</u>           |

#### 8. Expenditure on charitable activities by activity type

|                                    | Activities<br>undertaken<br>directly<br>£ | Support<br>costs<br>£ | Total funds<br>2023<br>£ | Total fund<br>2022<br>£ |
|------------------------------------|---|-----------------------|--------------------------|-------------------------|
| Speakeasy                          | 27,800                                    | –                     | 27,800                   | 19,232                  |
| Just Ask                           | 64,641                                    | –                     | 64,641                   | 77,190                  |
| Sexual Health Information & Advice | 64,591                                    | –                     | 64,591                   | 60,483                  |
| Advocacy                           | 56,649                                    | 1,200                 | 57,849                   | 57,803                  |
| Other charitable expenditure       | 100,191                                   | 2,400                 | 102,591                  | 93,007                  |
|                                    | <u>313,872</u>                            | <u>3,600</u>          | <u>317,472</u>           | <u>307,715</u>          |

#### 9. Analysis of support costs

|                  | Other<br>charitable<br>expenditure<br>£ | Total 2023<br>£ | Total 2022<br>£ |
|------------------|---|-----------------|-----------------|
| Governance costs | 3,600                                   | 3,600           | 3,600           |

#### 10. Auditors remuneration

|  | 2023<br>£    |
|--|--------------|
| Fees payable for the audit of the financial statements | <u>3,600</u> |

# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements (continued)

#### Year ended 31 March 2023

#### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

|   | 2023           | 2022           |
|---|----------------|----------------|
|   | £              | £              |
| Wages and salaries                      | 198,346        | 189,702        |
| Social security costs                   | 11,560         | 13,482         |
| Employer contributions to pension plans | 4,513          | 4,221          |
|   | <u>214,419</u> | <u>207,405</u> |

The average head count of employees during the year was 8 (2022: 7). The average number of full-time equivalent employees during the year is analysed as follows:

|                 | 2023 | 2022 |
|-----------------|------|------|
|                 | No.  | No.  |
| Number of staff | 8    | 7    |

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £96,801 (2022:£93,009).

#### 12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 13. Debtors

|                                | 2023         | 2022         |
|--------------------------------|--------------|--------------|
|                                | £            | £            |
| Trade debtors                  | 1,715        | —            |
| Prepayments and accrued income | 6,140        | 1,934        |
|                                | <u>7,855</u> | <u>1,934</u> |

#### 14. Creditors: amounts falling due within one year

|                                 | 2023          | 2022          |
|---------------------------------|---------------|---------------|
|                                 | £             | £             |
| Trade creditors                 | 8,046         | 5,697         |
| Accruals and deferred income    | 6,518         | 10,361        |
| Social security and other taxes | 4,421         | 4,736         |
| Other creditors                 | 4,500         | 4,500         |
|                                 | <u>23,485</u> | <u>25,294</u> |

# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 15. Creditors: amounts falling due after more than one year

|                 | 2023 | 2022  |
|-----------------|------|-------|
|                 | £    | £     |
| Other creditors | –    | 9,000 |

#### 16. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,513 (2022: £4,221).

#### 17. Analysis of charitable funds

##### Unrestricted funds

|               | At<br>1 April 2022 | Income | Expenditure | At 31 March<br>2023 |
|---------------|--------------------|--------|-------------|---------------------|
|               | £                  | £      | £           | £                   |
| General funds | 47,001             | 7,059  | (1,788)     | 52,272              |

|               | At<br>1 April 2021 | Income | Expenditure | At 31 March<br>2022 |
|---------------|--------------------|--------|-------------|---------------------|
|               | £                  | £      | £           | £                   |
| General funds | 39,705             | 11,391 | (4,095)     | 47,001              |

# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 17. Analysis of charitable funds *(continued)*

##### Restricted funds

|                                  | At<br>1 April 2022 | Income         | Expenditure      | At 31 March<br>2023 |
|----------------------------------|--------------------|----------------|------------------|---------------------|
|                                  | £                  | £              | £                | £                   |
| Department of Health             | –                  | 58,647         | (58,647)         | –                   |
| Public Health Agency             | –                  | 159,032        | (159,032)        | –                   |
| Joseph Rowntree Charitable Trust | 4,543              | 63,709         | (57,849)         | 10,403              |
| Community Foundation NI          | 180                | –              | (180)            | –                   |
| Halifax Foundation               | 6,000              | 500            | (6,500)          | –                   |
| Ideas Fund                       | 2,277              | 34,571         | (30,668)         | 6,180               |
| OCN NI                           | –                  | 2,808          | (2,808)          | –                   |
|                                  | <u>13,000</u>      | <u>319,267</u> | <u>(315,684)</u> | <u>16,583</u>       |

|                                  | At<br>1 April 2021 | Income         | Expenditure      | At 31 March<br>2022 |
|----------------------------------|--------------------|----------------|------------------|---------------------|
|                                  | £                  | £              | £                | £                   |
| Department of Health             | 14,662             | 58,647         | (73,309)         | –                   |
| Public Health Agency             | –                  | 156,905        | (156,905)        | –                   |
| Joseph Rowntree Charitable Trust | 7,346              | 55,000         | (57,803)         | 4,543               |
| Community Foundation NI          | 3,000              | –              | (2,820)          | 180                 |
| Halifax Foundation               | 2,560              | 6,000          | (2,560)          | 6,000               |
| Ideas Fund                       | –                  | 12,500         | (10,223)         | 2,277               |
| OCN NI                           | –                  | –              | –                | –                   |
|                                  | <u>27,568</u>      | <u>289,052</u> | <u>(303,620)</u> | <u>13,000</u>       |

#### 18. Analysis of net assets between funds

|                               | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2023 |
|-------------------------------|-----------------------|---------------------|---------------------|
|                               | £                     | £                   | £                   |
| Current assets                | 52,272                | 16,583              | 68,855              |
| Creditors greater than 1 year | –                     | –                   | –                   |
| <b>Net assets</b>             | <u>52,272</u>         | <u>16,583</u>       | <u>68,855</u>       |
|                               |                       |                     |                     |
|                               | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2022 |
|                               | £                     | £                   | £                   |
| Current assets                | 56,001                | 13,000              | 69,001              |
| Creditors greater than 1 year | (9,000)               | –                   | (9,000)             |
| <b>Net assets</b>             | <u>47,001</u>         | <u>13,000</u>       | <u>60,001</u>       |

# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 19. Analysis of changes in net debt

|                          | At 1 Apr 2022 | Cash flows | At 31 Mar 2023 |
|--------------------------|---------------|------------|----------------|
|                          | £             | £          | £              |
| Cash at bank and in hand | 92,361        | (7,876)    | 84,485         |

#### 20. Ethical standards

In common with many other businesses of our size and nature our auditors assist the charity to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

**INFORMING CHOICES NI (trading as ICNI) Ltd**

Northern Ireland - Charity number 107581

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# Annual report

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# **Informing Choices NI (Trading as ICNI) Ltd**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 31 March 2023**

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

#### **Reference and administrative details**

**Registered charity name** Informing Choices NI (Trading as ICNI) Ltd

**Charity registration number** NIC107581

**Company registration number** NI661550

**Principal office and registered office** 3rd Floor  
Ascot House  
24-31 Shaftesbury Square  
Belfast  
BT2 7DB  
United Kingdom

**The trustees** Ms C Bailey  
Ms G Clarke  
Ms M Crawford  
Ms G McCormick  
Dr A Simpson  
Mr R Gowdy  
Dr S McDermott

**Auditor** Muir & Addy  
Chartered accountants & statutory auditor  
Muir Building  
427 Holywood Road  
Belfast  
BT4 2LT

**Bankers** Bank of Ireland  
1 Donegall Square South  
Belfast  
BT1 5LR

# **Informing Choices NI (Trading as ICNI) Ltd**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2023**

#### **Structure, governance and management**

##### **Governing Document**

The organisation is a company limited by guarantee with charity status. It was incorporated on 20 May 2019 following the closure of the Family Planning Association (FPA). Through their Board of Trustees and staff team they hold much of the history associated with FPA in Northern Ireland (FPA NI) and the role it played in contributing to the improvement and change in societal attitudes towards sexual and reproductive health. This work continues and evolves through Informing Choices NI (ICNI).

The company is governed under its Articles of Association which established the objects and powers of the company. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

##### **Recruitment and Appointment of Trustees**

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Articles of Association the number of trustees shall not be less than five nor more than nine persons appointed by the board. The initial term of office will be two terms of three years. Upon satisfactory completion of two terms Trustees are eligible for one further term of up to three years at the Board's request.

The trustees of the company have a mix of skills. In the event of particular skills being lost due to retirement or resignation, suitable individuals are approached to offer themselves for appointment as trustees.

##### **Trustee induction and training**

Most new trustees are already familiar with the work of the charity. New trustees are encouraged to attend suitable training courses to familiarise themselves with both the work of the charity and their responsibilities as directors.

##### **Risk management**

The trustees have carried out a review of the major risks to which the charity is exposed, and where appropriate have put in place systems and controls to mitigate the effects of those risks.

##### **Key management**

During the year in review the day to day running of ICNI was overseen by the CEO in conjunction with a Senior Management Team reporting to the Board of Trustees.

##### **Objectives and activities**

ICNI aim to champion informed choices around sex, sexuality and reproductive health and emotional wellbeing.

We value integrity, equality and diversity as well as open and honest communication and are committed to providing high quality standards and innovative practices in everything we do.

We are committed to delivering the above through advocacy, counselling, education, information and training.

# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

#### Achievements and performance

**Strategic goal one - Improve the quality, consistency and accessibility of ICNI's services so we can continue to support and serve the diverse society in which we live**

Throughout 2022/23 our helpline continued to provide a local, safe, and trusted voice for all those seeking information around abortion during what was a significant time of change. Our pregnancy counselling service provided 337 sessions. Of these 287 were for post pregnancy counselling and 50 for pregnancy choices counselling. Our contraception and sexual health patient information leaflets continued to be a much valued and vital source of information with 155,000 copies distributed to healthcare settings and community organisations throughout Northern Ireland. We continued to increase our online and digital presence. Our website is continually reviewed to ensure all information is accurate and up-to-date and received over 38,000 hits. In February 2023 we also launched a sexual health podcast called Big Sexy Talk.

**Strategic goal two - Sexual and reproductive health services will be readily accessible to meet the needs of all citizens in Northern Ireland**

In June 2022, the United States Supreme Court overturned Roe v. Wade which paved the way for individual States to restrict or ban abortion rights. While reproductive rights were being curtailed in the United States, in December 2022 the Secretary of State instructed the Department of Health to commission abortion services. Early medical abortion care recommenced within the Western Trust, and the Northern Trust began providing medical abortion up to 12 weeks in pregnancy. The UK Supreme Court ruled that legislation introducing Safe Access Zones did not "disproportionately interfere" with protesters' rights. ICNI also held a series of "Big Sexy" events to strengthen relationships between policy makers across the political spectrum. These were attended by 26 MLAs and Councillors.

**Strategic goal three - High quality, consistent and inclusive relationships and sexuality education will be available within all schools and expanded within community settings**

Following two years overshadowed by Covid-19, the biggest success for our Speakeasy programme was a return to face-to-face groupwork with the programme delivering a total of 102 sessions to 212 participants in the Belfast and South Eastern Trust areas. Speakeasy also continued to work on specific-themed workshops including reproductive health and menopause, LMP-Abortion, and intergenerational sessions that included parents and young people. We intend to continue developing these in the year ahead. ICNI secured funding from the PHA Making Life Better Through Short Term Funding Programme for a pilot masculinity project within the Belfast Trust area. This delivered sessions to 41 participants. We also commissioned a survey of political attitudes around RSE which showed overwhelming support amongst MLAs to reform its teaching in Northern Ireland.

**Strategic goal four - People with learning, sensory and/or physical disabilities will have access to high quality information, educations, support and training programmes**

As usual our Just Ask programme was in high demand, delivering 369 sessions, to 445 individuals. It continues to be challenging trying to accommodate all requests with only two project officers and increasing referrals. However, we were delighted that the programme won the Making a Difference (Team) Award at the National Learning Disability and Autism Awards in March 2023. Our Talk Together Project, focusing on the impact of loss and bereavement on people with a learning disability and autistic people produced a report, "It's Difficult But It's Not Rocket Science," in January 2023. We produced a comic, 'The Adventures of Bubble Bear' which incorporated themes around personal space, boundaries, appropriate/inappropriate touch, and public and private space; and developed an animation around sexual consent.

# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

#### **Achievements and performance** *(continued)*

#### **Strategic goal five - Be a resilient and robust organisation equipped to respond to demands of external environment**

ICNI is a non-profit making organisation and the Statement of Financial Activities can be found within our audited accounts. The surplus for the year on unrestricted funds was £5,271 increasing the charities unrestricted reserves to £52,272. This is sufficient to cover six months running costs. Cashflow continued to be strong throughout the year with all funders continuing to pay on time and our training department continued to generate unrestricted income. We continued to monitor expenditure and kept costs to a minimum as the organisation continues to grow into a robust and leading sexual and reproductive health employer and brand.

#### **Financial review**

The company is a non-profit making organisation. The results are set out in detail on page 12. The company had net incoming resources for the year of £8,854. The principal funding sources of the charity are by way of grant, principally from the Public Health Agency and Department of Health.

#### **Reserves policy**

The trustees have examined the charity's requirements for reserves in light of the main risks to the funding of the organisation. Unrestricted free reserves are currently £52,272, as detailed in note 18, and this level of reserves would be sufficient to fund the organisation's running costs for a period of six months at current levels of spending and cover redundancy payments for the current staff. The primary aim of the charity is to use the resources at its disposal to further its charitable activities, and any increase in reserves will occur only if appropriate.

#### **Plans for future periods**

Following the launch of our Big Sexy Talk podcast, the first series of which focused on abortion, we are planning future series on a range of issues, with season two set to shine a spotlight on the teaching of RSE. ICNI will be campaigning in 2023/24 to reform the education curriculum to ensure that our children and young people are provided with the comprehensive and scientifically accurate information and support they need to make informed choices regarding their sexual and reproductive health.

With the commissioning of abortion services, we will continue to advocate for additional resources to provide pregnancy counselling services, in order to best meet the needs of all people who may wish to avail of this support. We will also provide information workshops to increase awareness of abortion services, offer training to professionals, and continue working to reduce the stigma within this area of reproductive healthcare.

We will continue to develop our education programmes and resources. Our Speakeasy programme will create a new animation to support parent-child dialogue around relationships and sexual health, and produce a new programme leaflet. We will also continue to develop our Bubble Bear brand by creating a new series of comics.

Following a recommendation from our Talk Together research report we have received additional funding from the Ideas Fund to design and deliver a training programme for staff around loss and bereavement. This will come to fruition in 2023/24. We were also successful in securing funding for a project idea around menopause and women with a learning disability from Round 2 of the Ideas Fund's grant cycle. This project is again in partnership with an Ulster University researcher and will run from January 2023 until March 2024.

# Informing Choices NI (Trading as ICNI) Ltd

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

#### Plans for future periods *(continued)*

We intend to build on our pilot masculinity programme within the Belfast Trust area, by delivering further sessions in 2023/24, and continue to deliver Relationships and Sexuality Education Awareness Training to secure additional unrestricted funding.

#### Trustees' responsibilities statement

The trustees, who are also directors for the purposes 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 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.

#### Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

#### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

**Informing Choices NI (Trading as ICNI) Ltd**

**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2023**

The trustees' annual report was approved on 15 November 2023 and signed on behalf of the board of trustees by:

Dr A Simpson  
Trustee



**INFORMING CHOICES NI (trading as ICNI) Ltd**

Northern Ireland - Charity number 107581

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# Annual return

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**Informing Choices NI (Trading as ICNI) Ltd**

**Company Limited by Guarantee**

**Independent Auditor's Report to the Members of  
Informing Choices NI (Trading as ICNI) Ltd**

**Year ended 31 March 2023**



**Opinion**

We have audited the financial statements of Informing Choices NI (Trading as ICNI) Ltd (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

**Basis for opinion**

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

In auditing these financial statements we have applied the "Ethical Standard - Provisions Available for Small Entities", issued by the Financial Reporting Council, in the circumstances set out in note 20 to the financial statements.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Informing Choices NI (Trading as ICNI) Ltd**  
**Company Limited by Guarantee**

**Independent Auditor's Report to the Members of**  
**Informing Choices NI (Trading as ICNI) Ltd (continued)**



**Year ended 31 March 2023**

**Other information**

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

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

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

# Informing Choices NI (Trading as ICNI) Ltd

Company Limited by Guarantee

## Independent Auditor's Report to the Members of Informing Choices NI (Trading as ICNI) Ltd *(continued)*



Year ended 31 March 2023

### Responsibilities of trustees

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

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

### Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We discussed laws and regulations and fraud risks during our audit planning procedures. The company must comply with relevant legislation and prepare financial statements which give a true and fair view. Fraud is most likely to involve the misappropriation of charity assets, for example fraudulent payments which might include the creation of fictitious suppliers or employees or the changing of bank details.

Our engagement team collectively had appropriate experience of applicable laws and regulations and competence to recognise non-compliance. We used checklists in evaluating the presentation, structure and content of the financial statements. We consider that our audit has a reasonable chance of detecting material non-compliance with laws and regulations. We remain mindful that fraud, by its very nature, may be difficult to detect, and that misappropriation may occur before transactions enter the accounting records of the charity. Audit procedures were planned and performed to test controls in place for authorisation and payment of supplier invoices and salaries. We also undertook analytical procedures to identify trends that might indicate fraudulent payments and we reviewed general ledger payments processed differently to regular supplier payments. We consider that our audit has a reasonable chance of detecting a material fraud in this area.

**Informing Choices NI (Trading as ICNI) Ltd**

**Company Limited by Guarantee**

**Independent Auditor's Report to the Members of  
Informing Choices NI (Trading as ICNI) Ltd (continued)**



**Year ended 31 March 2023**

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

**Informing Choices NI (Trading as ICNI) Ltd**

**Company Limited by Guarantee**

**Independent Auditor's Report to the Members of  
Informing Choices NI (Trading as ICNI) Ltd *(continued)***



**Year ended 31 March 2023**

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Use of our report**

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in black ink, appearing to read 'Paul Leathem'.

Paul Leathem FCA (Senior Statutory Auditor)

For and on behalf of  
Muir & Addy  
Chartered accountants & statutory auditor  
Muir Building  
427 Holywood Road  
Belfast  
BT4 2LT

15 November 2023