

**DUNLEWEY ADDICTION SERVICES LTD**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

( A COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)

**COMPANY REGISTRATION NUMBER NI 027433**

**CHARITY REGISTRATION NUMBER NIC 107961**

**O'HARA SHEARER**  
**CHARTERED ACCOUNTANTS AND STATUTORY AUDITORS**  
**547 FALLS ROAD**  
**BELFAST**  
**BT11 9AB**

**DUNLEWEY ADDICTION SERVICES LTD**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**CONTENTS**

	<b>Page</b>
Reference and Administrative Information	1
Trustees Annual Report (including the Statement of Directors Responsibilities in respect of financial statements)	2 -10
Report of the Independent Auditors to the Members'	11-13
Accounting Policies	14-16
Statement of Financial Activities (incorporating the income and expenditure account)	17
Balance Sheet	18
Statement of Cash Flows	19
Notes to the Financial Statements	20-26

**DUNLEWEY ADDICTION SERVICES LTD**  
**REPORT OF THE DIRECTORS AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Directors</b>	Jo Daykin - Goodall (Chairperson) Eoighan Conor Rafferty (Treasurer) Julie Louise Halliday Lauren Walls
<b>Registered Office</b>	247 Cavehill Road Belfast BT15 5BS
<b>Auditors</b>	O'Hara Shearer Chartered Accountants & Statutory Auditors 547 Falls Road Belfast, BT11 9AB
<b>Bankers</b>	Danske Bank Business Plus PO Box 183 Donegall Square West Belfast BT1 6JS
<b>Company Registration Number</b>	NI 027433
<b>Charity Registration Number</b>	XR 74025
<b>Charity Commission for Northern Ireland Registration Number</b>	NIC 107961
<b>Registered Charity Name</b>	Dunlewey Addiction Services Ltd

**DUNLEWEY ADDICTION SERVICES LTD**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'**

**Opinion**

We have audited the financial statements of Dunlewey Addiction Services Ltd (the 'charity') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 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 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102);
- 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 accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC'S Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

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

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

**Other information**

The 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.



**DUNLEWEY ADDICTION SERVICES LTD**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'**

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

In the light of the knowledge and understanding of the Trustees 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:

- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; 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.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees, who are also the directors of the charity for the purpose 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 directors 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 company 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.

**Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud**

The objectives of our audit in respect of fraud, are to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the Charity.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charity and considered that the most significant are the Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102).
- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.
- Enquiry of entity staff in compliance functions to identify any instances of any non-compliance with laws and regulations.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

**DUNLEWEY ADDICTION SERVICES LTD**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**REPORT OF THE INDEPENDENT AUDITOR TO THE MEMBERS'**

- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

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

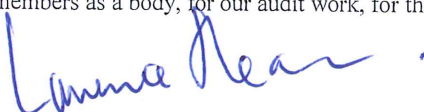
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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 purposes of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' 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 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.

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

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant 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 charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and regulations made under that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.



**LAWRENCE SHEARER F.C.A., Senior Statutory Auditor**  
**FOR AND ON BEHALF OF O'HARA SHEARER, Statutory Auditor**  
**O'HARA SHEARER**  
**CHARTERED ACCOUNTANTS**  
**AND STATUTORY AUDITORS**  
547 Falls Road  
Belfast  
BT11 9AB

**Dated:** 14th January 2025



**DUNLEWEY ADDICTION SERVICES LTD**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**STATEMENT OF ACCOUNTING POLICIES**

**Accounting Convention and Basis of Accounting**

The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard which applies in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

**Going Concern**

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

**Income Recognition**

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

**Interest Receivable**

Interest on funds held is included when receivable and the amount can be measured reliably; this is normally upon notification of the interest paid or payable by the Bank.

**Resources Expended**

All expenditure is accounted for on an accruals basis and is classified under headings that aggregate all costs related to the category.

Fundraising costs include the costs of advertising, producing publications, printing and mailing fundraising material, and staff costs in these areas.

Costs of charitable activities include direct expenditure incurred through operational activities.

Governance costs represent the costs associated with the governance arrangements of the charity which relate to the general running of the charity as opposed to those costs associated with fundraising or charitable activity.

**Fixed Assets**

All tangible fixed assets are recorded at cost.

**DUNLEWEY ADDICTION SERVICES LTD**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**STATEMENT OF ACCOUNTING POLICIES (Continued)**

**Depreciation**

Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives at the following rates:

Premises Improvements	4% residual value
Long Leasehold Property	2% Straight line
Proteus	25% residual value
Fixtures, Fittings and Office equipment	25% residual value

**Repairs and Renewals**

All repairs and renewals are written off as incurred

**Pension Costs**

The charity does currently operate a pension scheme.

**Debtors and Prepayments**

Trade debtors and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Creditors and Provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Financial Instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**Foreign Currencies**

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of the transaction. Exchange differences are taken into account in arriving at the net movement in funds.

**DUNLEWEY ADDICTION SERVICES LTD**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**STATEMENT OF ACCOUNTING POLICIES (Continued)**

**Fund Accounting**

Unrestricted funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside by the trustees out of unrestricted funds for specific future purposes.

Restricted funds are those given for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

The income received from funders depends on the charity meeting detailed criteria on expenses plans.

Grants given under such conditions are also given subject to them being obtained for in connection with the furtherance of the charity's aims and objectives.

Such income can be repayable to the funder if such expenses plans and criteria are not met.

Such income is only deferred when the donor specifies that the grant/donation must only be used in future accounting periods; or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised as earned as the related goods/services are provided.

Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income is deferred when: fees/performance related grants are received in advance of the performance/event to which they relate.

**Reserves Policy**

Unrestricted funds are needed to provide funds which can be applied to specific projects to enable these projects to be undertaken at short notice and to cover the running costs of the Charity for a limited period, should there be a significant shortfall in projected income.

The Directors consider it prudent that unrestricted reserves should be sufficient to avoid the necessity of realising fixed assets held for the Charity's use and to cover six months expenditure.



**DUNLEWEY ADDICTION SERVICES LTD**  
**STATEMENT OF FINANCIAL ACTIVITIES (incorporating the income and expenditure account)**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

	NOTES	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL 2024 £	TOTAL 2023 £
<b>INCOME AND ENDOWMENTS FROM:</b>						
Donations and legacies	1	27,153	-	-	27,153	13,703
Income from investments	2	155	-	-	155	147
Income from charitable activities	3	-	643,598	-	643,598	782,257
Income from other trading activities	4	-	-	-	-	1,633
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>27,308</b>	<b>643,598</b>	<b>-</b>	<b>670,906</b>	<b>797,740</b>
<b>EXPENDITURE ON:</b>						
Expenditure on raising funds	5	-	3,729	-	3,729	10,131
Expenditure on charitable activities	6	15,735	646,765	-	662,500	665,729
Other expenditure		-	-	-	-	-
Net gains/(losses) on investments		-	-	-	-	-
<b>TOTAL RESOURCES EXPENDED</b>		<b>15,735</b>	<b>650,494</b>	<b>-</b>	<b>666,229</b>	<b>675,860</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>11,573</b>	<b>(6,896)</b>	<b>-</b>	<b>4,677</b>	<b>121,880</b>
Transfers between funds		101,405	(101,405)	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>112,978</b>	<b>(108,301)</b>	<b>-</b>	<b>4,677</b>	<b>121,880</b>
<b>RECONCILIATION OF FUNDS</b>						
<b>TOTAL FUNDS BROUGHT FORWARD</b>		<b>599,688</b>	<b>218,502</b>	<b>-</b>	<b>818,190</b>	<b>696,310</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>712,666</b>	<b>110,201</b>	<b>-</b>	<b>822,867</b>	<b>818,190</b>

The Statement of Financial Activities includes all gains and losses in the year and therefore a  
Statement of Total Recognised Gains and Losses has not been prepared

All of the above amounts relate to continuing activities

The accompanying accounting policies and the notes form part of these financial statements

**DUNLEWEY ADDICTION SERVICES LTD**  
**BALANCE SHEET**  
**AS AT 31ST MARCH 2024**

	NOTES	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible assets	9	34,104	37,096
<b>CURRENT ASSETS</b>			
Debtors and prepayments	12	-	-
Cash at bank and in hand	11	836,395	820,974
		836,395	820,974
<b>Creditors: amounts falling due within one year</b>	13	(47,632)	(39,880)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		788,763	781,094
<b>TOTAL ASSETS LESS CURRENT ASSETS/( LIABILITIES )</b>		822,867	818,190
<b>Creditors: amounts falling due after more than one year</b>		-	-
<b>NET ASSETS/(LIABILITIES)</b>		822,867	818,190
<b>FUNDS:</b>			
<b>ENDOWMENT FUNDS</b>		-	-
<b>UNRESTRICTED INCOME FUNDS</b>	14/15/16	712,666	599,688
<b>RESTRICTED INCOME FUNDS</b>	14/15/17	110,201	218,502
		822,867	818,190

These financial statements were approved by the Trustees on 14th January 2025  
and are signed on their behalf by:



Jo Daykin-Goodall  
Trustee

DATE 14th January 2025

The accompanying accounting policies and notes form part of these financial statements

**DUNLEWEY ADDICTION SERVICES LTD**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

	NOTES	2024 £	2023 £
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>			
Cash generated from operations	10	15,421	16,507
Net cash inflow/(outflow) from operating activities		15,421	16,507
<b>Investing activities</b>			
Investment income		-	-
Purchase of tangible fixed assets		-	-
Acquisition of investments		-	-
Disposal of investments		-	-
Disposal of tangible fixed assets		-	-
Net cash from investing activities		-	-
Increase/(decrease) in cash and cash equivalents in the year		15,421	16,507
Cash and cash equivalents at the beginning of the year		820,974	804,467
Cash and cash equivalents at the end of the year	11	836,395	820,974
Relating to:			
Cash at bank and in hand	11	836,395	820,974

The accompanying accounting policies and notes form part of these financial statements

**DUNLEWEY ADDICTION SERVICES LTD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**1. DONATIONS AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Donations	27,153	-	27,153	13,703	-	13,703
Legacies	-	-	-	-	-	-
	27,153	-	27,153	13,703	-	13,703

**2. INCOME FROM INVESTMENTS**

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Income from UK listed investments	-	-	-	-	-	-
Income from cash	155	-	155	147	-	147
	155	-	155	147	-	147

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Belfast Health & Social Care Trust	-	71,747	71,747	-	89,454	89,454
Ladbrokes	-	6,700	6,700	-	21,600	21,600
A McLean Bookmakers	-	-	-	-	-	-
Toal Bookmakers	-	-	-	-	-	-
Sports Information Services Limited	-	-	-	-	5,692	5,692
Gambling Awareness Trust	-	134,338	134,338	-	132,994	132,994
Public Health Authority	-	451,798	451,798	-	444,191	444,191
Northern Ireland Housing Executive	-	-	-	-	17,100	17,100
Policing & Community Safety Partnership	-	8,221	8,221	-	14,108	14,108
Depaul	-	-	-	-	-	-
National Lottery	-	-	-	-	-	-
Big Lottery	-	-	-	-	49,006	49,006
Big Lottery - COVID 19	-	-	-	-	-	-
Awards for All	-	-	-	-	-	-
Armagh & Banbridge & Craigavon Council	-	-	-	-	-	-
Belfast City Council	-	-	-	-	-	-
Central costs	-	-	-	-	-	-
Clear Project	-	4,240	4,240	-	3,000	3,000
Arts Council for Northern Ireland	-	-	-	-	5,112	5,112
Less: Deferred Income	-	(33,446)	(33,446)	-	-	-
	-	643,598	643,598	-	782,257	782,257

**4. INCOME FROM OTHER TRADING ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Fundraising and training	-	-	-	-	1,633	1,633
	-	-	-	-	1,633	1,633

**DUNLEWEY ADDICTION SERVICES LTD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**5. EXPENDITURE ON RAISING FUNDS**

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Promotional and fundraising costs	-	3,729	3,729	-	10,131	10,131
	-	3,729	3,729	-	10,131	10,131

**6. EXPENDITURE ON CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	2024 £	Unrestricted Funds £	Restricted Funds £	2023 £
Wages and salaries (See Note 8)	-	348,004	348,004	-	335,480	335,480
Social security costs (See Note 8)	-	35,096	35,096	-	34,347	34,347
Sessional Councillors	-	156,334	156,334	-	165,388	165,388
Training costs	-	701	701	-	30	30
Programme costs	15,735	7,997	23,732	-	42,299	42,299
Room hire	-	5,327	5,327	-	8,162	8,162
Repairs and maintenance	-	6,963	6,963	-	4,692	4,692
Motor and travelling expenses	-	2,404	2,404	-	3,397	3,397
Supervision	-	3,225	3,225	-	2,825	2,825
Helplines	-	9,848	9,848	-	10,568	10,568
Subscriptions	-	300	300	-	-	-
Postage, printing and stationery	-	4,906	4,906	-	3,404	3,404
Depreciation and impairment	-	2,992	2,992	-	3,162	3,162
Sundry expenses	-	4,059	4,059	-	-	-
	15,735	588,156	603,891	-	613,754	613,754

**Support Costs and Governance costs**

Central costs	-	198	198	-	350	350
Telephone and internet	-	6,747	6,747	-	6,748	6,748
Computer costs	-	4,351	4,351	-	1,985	1,985
Website development	-	-	-	-	-	-
Light and heat	-	5,734	5,734	-	1,407	1,407
Rent and rates	-	24,267	24,267	-	24,953	24,953
Insurance	-	3,778	3,778	-	3,692	3,692
Professional fees	-	8,616	8,616	-	7,798	7,798
Audit fees	-	4,800	4,800	-	4,800	4,800
Bank interest and charges	-	118	118	-	242	242
	-	58,609	58,609	-	51,975	51,975

**TOTAL EXPENDITURE ON CHARITABLE ACTIVITIES**

	15,735	650,494	666,229	-	675,860	675,860
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**DUNLEWEY ADDICTION SERVICES LTD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

<b>7. NET (OUTGOING)/ INCOMING RESOURCES FOR THE YEAR</b>	<b>2024</b>	<b>2023</b>
<b>This is stated after charging/(crediting)</b>	<b>£</b>	<b>£</b>
Auditors remuneration	4,800	4,800
Depreciation	2,992	3,162

<b>8. SALARY COSTS AND EMOLUMENTS</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Total staff costs were as follows:</b>		
Wages and salaries - key management personnel	77,981	77,981
Wages and salaries - other staff	270,023	257,498
Employer social security costs - key management personnel	10,216	10,480
Employer social security costs - other staff	29,880	28,868
Employer social security costs - Statutory Maternity Pay Recoverable	-	-
Employer social security costs - Employment Allowance	(5,000)	(5,000)
	<b>383,100</b>	<b>369,827</b>

<b>The average monthly number of employees during the year was as follows:</b>	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
	13	18

No employees had emoluments in excess of £60,000 (2023: £Nil)

**Trustees' remuneration and benefits**

There was no trustees' remuneration or other benefits for the year ended 31st March 2024. (2023: £Nil)

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31st March 2024. (2023: £Nil)

**DUNLEWEY ADDICTION SERVICES LTD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**9. TANGIBLE FIXED ASSETS**

	Long Leasehold Property £	Fixtures Fittings & Equipment £	Proteus £	Total £
<b>COST</b>				
As at 1st April 2023	80,560	133,275	10,954	224,789
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31st March 2024	80,560	133,275	10,954	224,789
<b>DEPRECIATION</b>				
As at 1st April 2023	45,294	131,451	10,948	187,693
Charge for year	2,532	456	4	2,992
Eliminated on disposal	-	-	-	-
As at 31st March 2024	47,826	131,907	10,952	190,685
Net book value 2024	32,734	1,368	2	34,104
Net book value 2023	35,266	1,824	6	37,096

**10. RECONCILIATION OF OPERATING PROFIT TO NET CASH FLOW FROM OPERATING ACTIVITIES FROM OPERATING ACTIVITIES**

	2024 £	2023 £
Operating Surplus/(Deficit) for the year	4,677	121,880
Depreciation	2,992	3,162
Movement in debtors	-	-
Movement in creditors	7,752	(108,535)
Gain on investments	-	-
(Profit)/Loss on disposal of Fixed Assets	-	-
Investment income	-	-
<b>Net cash inflow/(outflow) from operating activities</b>	<b>15,421</b>	<b>16,507</b>

**DUNLEWEY ADDICTION SERVICES LTD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**11. BANK AND CASH**

	2024	2023
	£	£
No 1 Project Account	7,466	16,467
IOA South Account	570	570
No 3 Account	79	79
Ballymena YPS Account	2	2
North & West YPS Account	(9)	(9)
Reserve Account	825,028	803,141
Mastercard Account	2,370	(65)
Petty Cash Account	889	789
	<u>836,395</u>	<u>820,974</u>

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

	2024	2023
	£	£
Debtors	-	-
Prepayments	-	-
	<u>-</u>	<u>-</u>

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

	2024	2023
	£	£
Bank overdrafts	-	-
Trade creditors	689	689
Taxation and social security costs	4,628	3,261
Net pay control account	(525)	(105)
Other creditors	1,237	1,244
Accrued expenses	8,157	34,791
Deferred income	33,446	-
	<u>47,632</u>	<u>39,880</u>

**DUNLEWEY ADDICTION SERVICES LTD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**14. ANALYSIS OF NET ASSETS BY FUND**

	Fixed Assets - Charity use £	Current Assets £	Current Liabilities £	2024 £	2023 £
<b>Total Funds</b>					
Unrestricted funds	-	712,666	-	712,666	599,688
Restricted funds	34,104	123,729	(47,632)	110,201	218,502
	34,104	836,395	(47,632)	822,867	818,190

**15. ANALYSIS OF MOVEMENT IN FUNDS**

	Opening Balance £	Incoming Resources £	Resources Expended £	Inter-Fund Transfers £	2024 £	2023 £
<b>Restricted Funds</b>						
No 1 Account	(58,315)	-	(30,882)	-	(89,197)	(58,315)
New Arch Lottery	61,947	-	(61,464)	-	483	61,947
Gambling Awareness Trust	82,790	107,592	(105,930)	-	84,452	82,790
Belfast Health and Social Care Trust	4,820	71,747	(73,646)	-	2,921	4,820
Step 2 Southern Trust YPS	29,241	163,415	(142,754)	(20,000)	29,902	29,241
Step 2 South Eastern Trust	68,775	238,613	(176,334)	(60,000)	71,054	68,775
Step 2 Partnership	29,244	54,010	(52,668)	(20,000)	10,586	29,244
Policing & Community Safety Partnership	-	8,221	(6,816)	(1,405)	-	-
Northern Ireland Housing Executive	-	-	-	-	-	-
	<b>218,502</b>	<b>643,598</b>	<b>(650,494)</b>	<b>(101,405)</b>	<b>110,201</b>	<b>218,502</b>
<b>Unrestricted Funds</b>						
Accumulated General Fund	344,557	-	-	101,405	445,962	344,557
Sundry Income	43,094	27,153	-	-	70,247	43,094
Central Costs	208,838	-	(15,735)	-	193,103	208,838
Bank Interest Receivable	3,199	155	-	-	3,354	3,199
	<b>599,688</b>	<b>27,308</b>	<b>(15,735)</b>	<b>101,405</b>	<b>712,666</b>	<b>599,688</b>
<b>TOTAL FUNDS</b>	<b>818,190</b>	<b>670,906</b>	<b>(666,229)</b>	<b>-</b>	<b>822,867</b>	<b>818,190</b>

**DUNLEWEY ADDICTION SERVICES LTD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

<b>16. UNRESTRICTED INCOME FUNDS</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Balance at 1st April 2023	599,688	478,250
Incoming resources for the year	27,308	13,850
Resources expended for the year	(15,735)	-
Transfers between funds	101,405	107,588
Balance at 31st March 2024	<u>712,666</u>	<u>599,688</u>

<b>17. RESTRICTED INCOME FUNDS</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Balance at 1st April 2023	218,502	218,060
Incoming resources for the year	643,598	783,890
Resources expended for the year	(650,494)	(675,860)
Transfers between funds	(101,405)	(107,588)
Balance at 31st March 2024	<u>110,201</u>	<u>218,502</u>

**18. LEGAL STATUS**

Dunlewey Addiction Services Ltd is a Company Limited by Guarantee.

Each member has agreed to contribute £1 in the event of a compulsory winding up.

Dunlewey Addiction Services Ltd is registered with The Charity Commission for Northern Ireland, Charity Number 107961. date of registration 23rd November 2020.

Dunlewey Addiction Services Ltd is a recognised Charity within the definition of Section 360(3) Income and Corporation Taxes Act 1970 by the Commissioners of the Inland Revenue.

**19. CONTINGENT LIABILITIES**

Since incorporation the charity has received various revenue and capital grants. A contingent liability exists to repay these grants should the conditions under which they are awarded are not achieved.

**20. POST BALANCE SHEET EVENTS**

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