

Registration Number: NI 020856

Saint John of God Foundation

(A company limited by guarantee, not having a share capital)

Trustees' Report and Financial Statements

Financial Year Ended 31 December 2022

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TRUSTEES AND OTHER INFORMATION

Trustees

William Forkan (Brother Donatus)
Theresa Ghalaieny
John Lennon (Brother Ronan)
John Gallagher (Brother Finnian)
Patrick McCrory (Brother Gregory) (Resigned 27 September 2022)

Secretary

Ciaran Cuddihy

Company Number: NI 020856
Charity Tax Number: XR 43047
Northern Ireland Charity Number: NIC 102440

Registered office

Arthur House
41 Arthur Street
Belfast
Co Antrim
BT1 4GB

Independent auditors

Crowe Ireland
Chartered Accountants and Statutory Audit Firm
40 Mespil Road
Dublin 4
D04 C2N4
Ireland

Solicitors

Rosemary Connolly Solicitors Limited
2 The Square
Warrenpoint
Co. Down
BT34 3JT

Bankers

First Trust Bank Limited
31/35 High Street
Belfast
Co. Antrim
BT1 2AL

TRUSTEES' REPORT (continued)

The Trustees (who are the directors of the company) are pleased to present their Annual Report and audited Financial Statements of Saint John of God Foundation for the year ended 31 December 2022. Saint John of God Foundation has prepared its Financial Statements in line with the Companies Acts and Accounting and Reporting by Charities: Statement of Recommended Practice ("SORP") applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102").

The Trustees have not prepared the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 as the company qualifies as small under section 383.

Statement of trustees' responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year giving a true and fair view of the company's assets, liabilities and financial position at the end of the financial year and the surplus or deficit of the company for the financial year. Under that law the trustees have prepared the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accountancy Standards and applicable law) as well as the Accounting and Reporting by Charities: Statement of Recommended Practice (the "Charities SORP").

Under company law, the trustees shall not approve the financial statements unless they are satisfied that they give a true and fair view of the company's assets, liabilities and financial position as at the end of the financial year and the surplus or deficit of the company for the financial year.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards and identify the standards in question, subject to any material departures from those standards being disclosed and explained in the notes to the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to:

- correctly record and explain the transactions of the company;
- enable, at any time, the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy; and
- enable the trustees to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act 2011 and enable those financial statements to be audited.

The trustees confirm that they have complied with the above requirements in preparing the financial statements. The trustees are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Objectives and activities

The company's principal activity is to raise funds on behalf of Hospitaller Services Group, a charity registered in Ireland established to support people with intellectual disabilities and those with mental health challenges in the UK, Ireland, Malawi and countries in Africa where Saint John of God runs health projects. It will continue with its fundraising activities. The company also distributes grants directly to projects in Northern Ireland concerned with the areas of intellectual disability and mental health.

TRUSTEES' REPORT (continued)

How the Money Was Raised

The charity raises money mainly by asking the public to commit to making monthly donations using a direct debit from their bank account. Fundraisers are engaged to call on people and explain the work of the charity and to ask them for their support. The money raised this way is supplemented by donations from special appeals, grants from other organisations and from legacies.

Fundraising work was curtailed during the pandemic and was carried in line with government guidelines. The Board would like to thank each and every donor for the help that they are giving to improve the lives of people who are marginalised as a result of intellectual disability, mental health challenges, age or social exclusion. The Board would also like to thank the UK government for its support for the programme under the Gift Aid scheme.

How the Money Was Spent

NORTHERN IRELAND

The following grants were given to community charities in Northern Ireland supporting people with Mental Health challenges and those with an intellectual disability.

Organisation	Grant in £	Project
Koram Centre - Strabane, Co. Tyrone	20,000	Renewal: The programme is for counselling and psychotherapy services to support mental health provision in the Strabane district.
Aisling Centre, Enniskillen, Co. Fermanagh	10,000	Beyond Covid19: The project aims to address a broad range of mental health issues including trauma, sexual abuse, domestic and sexual violence, anger, addiction related issues, self-harm, low-mood, depression, anxiety, stress bereavement, self-esteem, pre/post-natal issues and
Solas, Ormeau Rd, Belfast	20,000	Sunflowers Nurture Programme: This programme supports children with additional needs who missed out on a specialist pre-school year (3-4 years), as a direct consequence of COVID-19. At least two cohorts of children could not be assessed by Educational Psychologists, Speech & language Therapists and Paediatricians, and therefore still await a diagnosis.
Lighthouse, Belfast	20,000	Renewal: A high proportion of residents (11-15%) of North and West Belfast report 'very poor' mental health compared to other Belfast residents (8%). Through this project Lighthouse aims to provide free and accessible counselling, crisis/emotional support to those in crisis or suicidal and those directly affected by suicide.
Pure Mental NI	26,400	Scaling Up For Change – Supporting the development team to help it build a more sustainable charity to deliver mental health supports to children in primary schools.

MALAWI

Grants are made to Malawi directly through the Foundation and through the parent charity, Saint John of God Hospitaller Services Group. In 2022 the Foundation made a direct grant of £50,000 to SJOG Malawi and £216,000 was granted, or due to be granted, to SJOG Hospitaller Services Group at the end of the year.

The full extent of the Malawi programme can be seen on the website www.sjog.mw. The projects highlighted below are examples of the work that is being carried out.

Organisation	Project
Lilongwe, Malawi	Provide access to assessment, treatment and psychosocial support to approximately 394 persons with psychosocial disabilities in the district.
Mzimba district -Northern Malawi	Community-based health education to tackle mental health stigma.
Mzuzu, Northern Malawi	Medication transport; food stuff for 568 older people as part of a social protection programme for older people.

TRUSTEES' REPORT (continued)

Trustees

The Trustees who held office during the period under review and up to the date of this report were as follows:

John Gallagher	(Brother Finnian) - Chair
William Forkan	(Brother Donatus)
Theresa Ghalaiey	
John Lennon	(Brother Ronan)
Patrick McCrory	(Brother Gregory) (Resigned 27 September 2022)

Attendance at Board Meetings

The attendance of the Board of Trustees members at meetings is as follows:

Board member	Eligible	Attended
John Gallagher	6	6
William Forkan	6	5
Theresa Ghalaiey	6	5
John Lennon	6	6
Patrick McCrory	4	0

Financial review

The results for the year are included in the Statement of Financial Activities on page 12. The financial position of the company is considered by the trustees to be satisfactory.

Reserves

The Board has agreed that it is necessary to maintain a reserve of not less than £50,000 to cover unexpected expenditure, should income be impacted for any reason. At 31 December 2022, the company held reserves of £341,786. These reserves consist of £332,430 unrestricted reserves and £9,356 restricted reserves.

Accounting records

The measures taken by the trustees to secure compliance with the company's obligation to keep adequate accounting records are the use of appropriate systems and procedures and employment of competent persons. The accounting records are kept at Flavian House, Saint John of God, Stillorgan, Co. Dublin.

TRUSTEES' REPORT (continued)

Structure, governance and management

The company is a company limited by guarantee, not having a share capital, registered with Companies House (NI 20856) and the Charity Commission for Northern Ireland (NIC102440).

The company is governed on behalf of its members through its Constitution. The company is under the Direction of a Board of voluntary and non-executive Trustees to whom the Chief Executive reports and receives direction.

On 01 January 2021, the company changed its name from 'The Saint John of God Association' to 'Saint John of God Foundation'.

The Board meets at the very least, four times a year to receive reports from the CEO and consider the company's performance and strategies. The trustees convene an annual general meeting each year at which the reports and financial statements for the preceding financial year are adopted, the performance and outlook for the company are discussed and the independent auditors report is received. The Board submits its longest serving trustees, as well as any casual vacancies filled since the last AGM, for election to the company's members in line with the Constitution.

The Board is empowered to appoint Trustees subject to subsequent ratification by the Members in General Meeting. Upon appointment, Trustees are inducted as to the Company's mission, values, current issues and their responsibilities as Trustees under law. Appointment is for a three-year renewable term, with a maximum of three terms in line with best practices in corporate governance, to which the Board is committed.

Trustees and secretary's interests

The trustees and secretary and their families had no interest in the company or any other related companies at 31 December 2022.

Reference and administration details

Details included on page 2.

Principal risks and uncertainties

The trustees consider the greatest risk and uncertainty to be a fall in charitable donations. The trustees regularly review and assess this risk.

Events Since the End of the Year

There were no other significant subsequent events that require disclosure or adjustment to the financial statements.

Disclosure of information to auditors

The trustees in office at the date of this report have each confirmed that:

- as far as he/she is aware, there is no relevant audit information of which the company's statutory auditors are unaware; and
- he/she has taken all the steps that he/she ought to have taken as a trustee in order to make himself/herself aware of any relevant audit information and to establish that the company's statutory auditors are aware of that information.

TRUSTEES' REPORT (continued)

Statutory Auditors

The Auditors, Crowe Ireland, have indicated their willingness to continue in office in accordance with the provisions of section 485A (7) of the Companies Act 2006.

On behalf of the board:


Trustee


Trustee

Date: 25 July 2023

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SAINT JOHN OF GOD FOUNDATION

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the financial statements of Saint John of God Foundation (the 'Company') for the year ended 31 December 2022, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Changes in Funds, the Statement of Cash Flows and the related notes to the financial statements, including a summary of significant accounting policies set out in note 3. 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" and the Statement of Recommended Practice "Accounting and Reporting by Charities" second edition effective 1 January 2019.

In our opinion, the accompanying financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 December 2022 and of its net movement in funds for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2006 and Charities Act (Northern Ireland) 2008.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of financial statements in UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 17 to the financial statements, 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

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 company'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.

Other Information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' Report thereon. 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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE SAINT JOHN OF GOD FOUNDATION (continued)

Opinion on the Other Matters Prescribed by the Companies Act 2006

Based solely on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Trustees' Annual Report is consistent with the financial statements; and
- in our opinion, the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

Matters on Which We Are Required to Report by Exception

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; 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' exemption in preparing the Trustees' Annual Report.

Respective Responsibilities

Responsibilities of Trustees for the Financial Statements

As explained more fully in the Statement of Trustees' Responsibilities, the Trustees 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 Company'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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditors' Responsibilities for the Audit of the Financial Statements

We have been appointed as auditor under section 65(2) of the Charities Act (Northern Ireland) 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE SAINT JOHN OF GOD FOUNDATION
(continued)

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charity operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items. In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charity's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charity for fraud.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any. We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing and completeness of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Income, Finance, Risk and Audit Committee about their own identification and assessment of the risks of irregularities, testing of a sample of transactions against the terms of any agreements and the requirement of the Charities SORP (FRS102), sample testing on the posting of journals, reviewing accounting estimates for biases and reading minutes of meetings of those charged with governance.

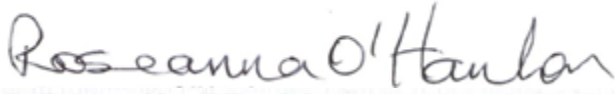
Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and Part 4 of the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the Company'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 Company and the Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Signed:


Roseanna O'Hanlon – Senior statutory auditor

for and on behalf of:
Crowe Ireland
Chartered Accountants and Registered Auditors
40 Mespil Road
Dublin 4
D04 C2N4

Date: 24 August 2023

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE)
Financial Year Ended 31 December 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income from					
Donations and legacies	5	537,835	-	537,835	606,456
Expenditure on					
Charitable activities	6	(441,206)	-	(441,206)	(414,768)
Net income		<u>96,629</u>	<u>-</u>	<u>96,629</u>	<u>191,688</u>
Reconciliation of funds:					
Total funds brought forward	14	<u>235,801</u>	<u>9,356</u>	<u>245,157</u>	<u>53,469</u>
Total funds carried forward		<u>332,430</u>	<u>9,356</u>	<u>341,786</u>	<u>245,157</u>

There are no other recognised gains or losses other than those listed above in the net income for the financial years presented. All income and expenditure are derived from continuing activities.

The notes on pages 17 to 24 form part of these financial statements.




BALANCE SHEET
As at 31 December 2022

	Note	2022 £	2021 £
Current assets			
Debtors	9	503,521	221,157
Cash at bank and in hand		9,538	33,601
Total current assets		513,059	254,758
Current liabilities (payable within one year)	10	(171,273)	(9,601)
Net assets		341,786	245,157
The funds of the charity			
Restricted funds	14	9,356	9,356
Unrestricted funds	14	332,430	235,801
Total funds		341,786	245,157

The financial statements were approved and authorised for issue by the board on 25 July 2023.

On behalf of the Board of Trustees:


 Trustee


 Trustee

The notes on pages 17 to 24 form part of these financial statements.

STATEMENT OF CHANGES IN FUNDS
Financial Year Ended 31 December 2022

	Restricted reserves £	Unrestricted reserves £	Total £
At 1 January 2021	-	53,469	53,469
Net income for the year	9,356	182,332	191,688
At 31 December 2021	<u>9,356</u>	<u>235,801</u>	<u>245,157</u>
At 1 January 2022	9,356	235,801	245,157
Net income for the year	-	96,629	96,629
At 31 December 2022	<u>9,356</u>	<u>332,430</u>	<u>341,786</u>

The notes on pages 17 to 24 form part of these financial statements.

STATEMENT OF CASH FLOWS
Financial Year Ended 31 December 2022

	Note	Total to year 2022 £	Total to year 2021 £
Cash flows from operating activities:			
Net (outflow) / inflow from operating activities	13	(24,063)	(105,909)
Cash flows from investing activities		-	-
Cash flows from financing activities		-	-
Net (decrease) / increase in cash and cash equivalents		<u>(24,063)</u>	<u>(105,909)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		33,601	139,510
Changes in cash and cash equivalents		<u>(24,063)</u>	<u>(105,909)</u>
Cash and cash equivalents at the end of the reporting period		<u>9,538</u>	<u>33,601</u>

The notes on pages 17 to 24 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1 General information

These financial statements comprising the Statement of Financial Activities, the Balance Sheet, the Statement of Changes in Funds, the Statement of Cash Flows and the related notes to the financial statements including a summary of the significant accounting policies constitute the individual financial statements of Saint John of Gods Foundation for the year ended 31 December 2022.

Saint John of Gods Foundation is a company limited by guarantee, not having a share capital, incorporated in the Northern Ireland under company number NI 20856 and is a registered charity under number XR 43047. The registered office is Arthur House, 41 Arthur Street, Belfast, Co Antrim, BT1 4GB. The company's principal activity is to raise funds for the Order.

2 Basis of preparation of financial statements and statement of compliance

The financial statements have been prepared with reference to Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102"), Charities SORP (FRS 102), the Charities Act (Northern Ireland) 2008 and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements in conformity with FRS 102 and Charities SORP (FRS 102) requires the use of certain key assumptions concerning the future, and other key sources of estimation uncertainty at the reporting date. It also requires the trustees to exercise its judgement in the process of applying the company's accounting policies. The areas involving a higher degree of judgement or areas where assumptions and estimates have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are disclosed in note 4.

3 Accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

3.1. Going concern

The financial statements are prepared on a going concern basis.

3.2. Foreign currency translation

Functional and presentation currency:

The Company's functional and presentational currency is British Pounds (£GBP).

Transactions and balances:

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the Statement of Financial Activities except..

NOTES TO THE FINANCIAL STATEMENTS (continued)

3 Accounting policies (continued)

3.3. Income recognition

Items of income (including gift-aid income) are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

For legacies, entitlement is taken as the earlier of:

- the date on which the charity is aware that probate has been granted;
- the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made; or
- when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

3.4. Donated services and facilities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

3.5. Expenditure and irrecoverable VAT

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

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

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

3.6. Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charity programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The support costs are set out in note 7.

NOTES TO THE FINANCIAL STATEMENTS (continued)

1 Accounting policies (continued)

3.7. Employee benefits

When employees have rendered service to the company, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

3.8. Pension costs

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payments obligations.

The contributions are recognised as an expense in the Statement of Financial Activities when they fall due. Amounts not paid are shown in accruals as a liability in the Statement of Financial Position. The assets of the plan are held separately from the Company in independently administered funds.

3.9. Corporation tax

The company is a registered charity and therefore is not liable to corporation tax on income derived from its charitable activities. All of its income falls within the various exemptions available to registered charities.

3.10. Financial instruments

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like debtors and creditors and loans to/from related parties.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Financial assets that are measured at amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Financial Activities.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Financial liabilities are classified according to the substance of the contractual arrangements entered into.

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

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

NOTES TO THE FINANCIAL STATEMENTS (continued)

3 Accounting policies (continued)

3.11. Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivables are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

3.12. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

3.13. 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.

3.14. Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the company. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the company's work or for specific artistic projects being undertaken by the company.

4. Critical accounting judgements and estimation uncertainty

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

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

The directors consider the accounting estimates and assumptions below to be its critical accounting estimates and judgments:

4.1. Impairment of debtors

The company makes an estimate of the recoverable value of trade and other debtors. When assessing the impairment of trade and other debtors, management considers factors including the current credit rating of the debtor, the ageing profile of debtors and historical experience. See note 9 for the net carrying amount of the debtors and associated impairment provision.

4.2. Going concern

The Trustees have prepared budgets and cash flows forecasts for a period of at least twelve months from the date of approval of the financial statements which demonstrate that there is no material uncertainty regarding the company's ability to meet its liabilities as they fall due, and to continue as a going concern.

On this basis, the Trustees consider it appropriate to prepare the financial statements on a going concern basis. Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

The financial statements have been prepared on a going concern basis.

NOTES TO THE FINANCIAL STATEMENTS (continued)

5 Income	2022	2021
	£	£
<u>Unrestricted</u>		
Fundraising including Gift Aid	537,830	597,050
Sundry income	5	50
	<u>537,835</u>	<u>597,100</u>
<u>Restricted</u>		
Malawi	-	9,356
	<u>537,835</u>	<u>606,456</u>
6 Expenditure	2022	2021
	£	£
Expenditure on charitable activities		
<u>Unrestricted</u>		
Grants to Northern Ireland and SJOG Charities	378,510	252,382
Support costs (see note 7)	62,696	162,386
	<u>441,206</u>	<u>414,768</u>
7 Support costs	2022	2021
	£	£
Staff salaries	-	7,802
Staff expenses	90	-
Management and administration cost	47,927	26,775
Marketing	216	111,153
Legal and professional and insurance	-	896
Audit and accountancy (governance costs)	9,715	9,715
Bank charges	4,748	5,813
General expenses	-	232
	<u>62,696</u>	<u>162,386</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)

8 Staff costs	2022	2022
	£	£
Wages and salaries	-	6,881
Social security costs	-	715
Pension costs	-	206
	<u>-</u>	<u>7,802</u>

The average number of employees during the financial year was nil (2021: 1).

(i) Trustees

Trustees received no remuneration (2021: £nil) or expenses (2021: £nil) during the reporting period.

There were no loans advanced to trustees during the year and no loans outstanding at 31 December 2022.

(ii) Key management personnel compensation

Key management are defined as members of the Board of Trustees, who are not remunerated. The compensation paid or payable to key management personnel during the year was £nil (2021: £nil).

The company is run by the Board of Trustees in conjunction with senior management of a related company, Saint John of God Foundation, incorporated in the Republic of Ireland.

9 Debtors	2022	2021
	£	£
Amounts due from related parties (see note 16)	434,342	149,157
Accrued income	68,966	72,000
Other debtors	213	-
	<u>503,521</u>	<u>221,157</u>

10 Creditors (amounts falling due within one year)	2022	2021
	£	£
Trade creditors	-	171
Amounts due to related parties (see note 16)	162,000	-
Accruals	9,273	9,430
	<u>171,273</u>	<u>9,601</u>

Amounts owed to related entities are unsecured, interest free, have no fixed dates of repayment and are repayable on demand.

11 Contingent liabilities, commitments or guarantees

There were no contingent liabilities, commitments or guarantees at 31 December 2022.

NOTES TO THE FINANCIAL STATEMENTS (continued)

12 Company limited by guarantee

Saint John of God Foundation is a company limited by guarantee, not having share capital. Each member has agreed to contribute £1 in the event of a winding-up.

13 Note to the statement of cashflow

	2022 £	2021 £
Surplus for the year	96,629	191,688
Increase in Debtors	(282,364)	(164,355)
Increase / (Decrease) in Creditors	161,672	(133,242)
Net cash outflow from operating activities	<u>(24,063)</u>	<u>(105,909)</u>

14 The funds of the charity

	Opening Balance £	Income £	Expenditure £	Closing Balance £
Restricted funds	9,356	-	-	9,356
Unrestricted funds	<u>235,801</u>	<u>537,835</u>	<u>(441,206)</u>	<u>332,430</u>
Total funds	<u>245,157</u>	<u>537,835</u>	<u>(441,206)</u>	<u>341,786</u>

The balance on restricted funds at 31 December 2022 represents funds received during 2022 or in previous years for a number of projects which were still ongoing at the year-end. The remaining funds on these projects is expected to be spent during 2023.

15 Controlling party

The Trustees consider that Saint John of God Hospitaller Services Group is the controlling party of the company by virtue of common members on the Board of Trustees.

16 Related party transactions

The transactions entered into, and balances owed to/from related parties are as follows:

- During the year, the company received management and support services totalling £216,040 (2021: £190,514) from Hospitaller Services Group. The amount owed to Hospitaller Services Group at the year end was £162,000 (2021: £Nil). Hospitaller Services Group is a related party by virtue of common members on the Board of Trustees.
- During the year, the company received management and support services totalling £46,775 (2021: £51,018) from Saint John of God Foundation, a charity registered in the Republic of Ireland. The amount owed by Saint John of God Foundation (ROI) at the year end was £434,342 (2021: £149,157). Saint John of God Foundation (ROI) is a related party by virtue of common members on the Board of Trustees/Board of Directors.

There were no other transactions with related parties which would require disclosure under Section 33 of Financial Reporting Standard 102.

NOTES TO THE FINANCIAL STATEMENTS (continued)

17 Provisions available to small entities

In common with many other organisations of our size and nature, we use our auditors to assist with the preparation of the financial statements.

18 Events after the balance sheet date

There were no significant subsequent events that have taken place since the year end that would result in adjustment to 2022 financial information or inclusion of a note thereto.

19 Approval of financial statements

The financial statements were approved by the Board of Trustees on 25 July 2023.