

Inspire Wellbeing Annual Report and Financial Statements

Year Ended 31st March 2021

wellbeing
ability
recovery



Contents

Inspire Wellbeing Trustees' Report

03	<i>Message from Our Chair</i>
04	<i>Message from Our CEO</i>
05-07	<i>We Are Team Inspire</i>
08	<i>Our Vision, Mission and Values</i>
09	<i>Our Strategic Aims</i>
10	<i>Our Impact at a Glance</i>
11 - 19	<i>Our Impact and Our Ambition</i>
20 - 22	<i>Structure, Governance and Management</i>
23 - 26	<i>Financial Review</i>

Auditors' Report

27-30	<i>Independent Auditors' Report to the Members of Inspire Wellbeing</i>
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Financial Statements

31	<i>Consolidated Statement of Financial Activities (including the income and expenditure account) for the Year Ended 31st March 2021</i>
32	<i>Consolidated and Charitable Company Statement of Financial Position as at 31st March 2021</i>
33	<i>Consolidated Cash Flow Statement</i>
34- 58	<i>Notes to the Financial Statements</i>
59	<i>Reference and Administrative Information</i>

Message from Our Chair



Chair's Introduction

In my first full year as Chair I am delighted to report that Inspire Wellbeing is performing exceptionally well. In what has been a year like no other it has been truly inspiring to see how our staff and volunteers responded to the COVID-19 crisis, supporting those who use our services and each other.

The challenges presented by the pandemic were met by Inspire's incredible team of staff and volunteers, under the inspirational leadership of our CEO, Kerry Anthony, MBE, who prioritised the mental health and wellbeing of those whose lives we touch, and for that the Board is extremely grateful for their response to the crisis and their enduring commitment to Inspire's Vision, Mission and Values.

Not only has Inspire managed through the crisis but we were able to expand and increase the range and level of support and services we provide to meet the needs of those with intellectual disabilities, mental health challenges, and addiction issues, which were even more acute during the past year.

The financial position of Inspire is strong and prudently managed, which allowed us to respond proactively to the challenges of the pandemic, focusing on the needs of those who use our services and their families.

During the year we said goodbye to two longstanding Trustees, Prof. Hugh McKenna, CBE and Dr Damien Hughes and Prof. Owen Barr, who left in September 2021, whom we thank for making a significant contribution to the development of Inspire and in particular Prof. McKenna under whose Chairmanship Inspire grew significantly.

We also welcomed Áine Gallagher to the Board and since the year-end we have made two additional appointments Jill Harrower-Steele and Michael Hickey, further strengthening the depth and experience of the Board.

As we move beyond the crisis I am confident Inspire is in an even stronger position to adapt and meet the evolving needs of those with intellectual disabilities, mental health challenges and addiction issues. I am delighted also that our advocacy work continues to go from strength to strength, increasing awareness and advancing solutions to the challenges of mental health, wellbeing, intellectual disability and addiction.

In these challenging and uncertain times, with increased pressure on statutory services, Inspire's role is more important than ever, and we will continue to help and support those who need our services to achieve positive outcomes.

William Fitzpatrick

Chair

Message from Our CEO



CEO's Introduction

2020/21 was a year like no other in living memory due to the impact of Covid-19. Two weeks prior to lockdown the Board of Inspire agreed our new strategy, including our transformation agenda, and our new Vision, Mission and Values. Our focus was quickly redirected to infection control procedures, PPE supply chains, planning for the closure of buildings, moving to home working, risk assessing and contingency planning for the safe delivery of our services across the Island of Ireland.

Our Residential and Supported Living Services continued to provide safe and effective services, despite many challenges. Our staff donned PPE day in and day out and continued to live our values in approaching their roles with dedication and bravery. Our Community Wellbeing Schemes, Addiction Services and Therapeutic and Wellbeing Services responded with urgency, moving online or to the end of the telephone to ensure those who needed support, perhaps more than ever, could still access it. As the year progressed our teams across Inspire responded to the changing environment and our Working Safely Group helped to guide and keep us united in our approach to navigating the pandemic through the challenges it presented to Inspire's wide range of service offerings.

In this, my first full year in as CEO of Inspire, I have been humbled to see the response of our staff team in these unprecedented times. The passion and professionalism that has been demonstrated right across the organisation has helped to keep us safe, united and able to reach even more people. In a year, when across society we have been challenged, it is especially pleasing that through the reach of our services, we were able to support over 25,000 people.

Throughout this year, the people who use Inspire services have continued to provide us all with inspiration and hope. As their homes, their support and their services were fundamentally changed in a way that would seem incomprehensible in normal times, they have shown a resilience and dignity that has been an example to us all. The understanding and support of the families and friends of the people who use our services has been exemplary. As visits were effected, services changed and their lives disrupted beyond recognition, these families and carers have carried us all through the last year with bravery and kindness. It is important we recognise their contribution to helping wider society deal with the impacts of the pandemic.

Whilst I am proud of the response across Inspire to Covid-19, the pandemic also helped to foster even greater collaboration across the sector, something we are committed to building on into the future. A wonderful example of this is the Covid Wellbeing NI Project. Established as part of the Minister for Communities Emergency Covid Response and feeding into the Department for Health's Covid Mental Health and Wellbeing Contingency Plans, this partnership created a wellbeing hub providing mental health support to tens of thousands members of the public as well as a coordinated campaign of wellbeing messaging and support. Our Team were proud to lead this unique partnership of 16 leading wellbeing charities, the Healthy Living Centre Alliance, the Public Health Agency and the Department of the Health and Department for Communities.

Despite the challenges presented by the pandemic we were determined to move forward with our agreed plans to create a unified, strong, Inspire with a culture and structure that allowed us to live our values and focus on the people who use our services. In line with our strategy we progressed with our transformation agenda, including significant restructuring of the organisation and the further embedding of our new Vision, Mission and Values.

We saw these values in action every day in staff teams across Inspire and also in the leadership of our Boards and Trustees. I would like to thank our former Chairperson, Professor Hugh McKenna, for his support and also our current Chairperson, Mr William Fitzpatrick, for his support and guidance this year. I also want to thank all the Board members of Inspire for doubling their efforts this year, their adaptability in providing good governance online, and for their commitment to meet as required when dealing with a rapidly changing environment.

Kerry Anthony
CEO

We Are Team Inspire

Inspire Wellbeing is a charity and our vision is 'Wellbeing for All'. We work together with people living with mental ill health, intellectual disability, autism and addictions to ensure they live with dignity and realise their full potential. We campaign to create a society free from stigma and discrimination, creating a culture of compassion that focuses on people and their abilities.



We Are Team Inspire: Our Story

Inspire was established in Belfast in 1959 by Lady Margaret Wakehurst. Lady Wakehurst became a campaigner for mental health reform through her experience of supporting her son through his mental ill health. Shocked by the conditions in hospitals and the lack of support for people outside formal psychiatric settings, she was determined to improve the care available and change society's attitudes to mental ill health. The Northern Ireland Association for Mental Health (NIAMH) was the first of its kind and was set up by Lady Wakehurst despite strong opposition from her peers. These early founding principles of determination, care, support and inclusion are still at the heart of our work more than six decades later.

The innovative movement started by NIAMH and our first Beacon day centre in Belfast spread across the region and the strength and impact of our work began to grow. Our services expanded to provide residential, therapeutic and community based support for people living with mental ill health, supporting recovery and empowering people to play a full role in society around them. Our expertise in supported independent living and inclusive community support, led us to develop services for people with intellectual disabilities and autism. In 2016 our name changed to Inspire to reflect our new areas of work and our all island remit.



Our passion for our work and belief in what we do drove us to develop therapeutic and wellbeing services for people in workplaces, schools, colleges and universities. The establishment of our innovative social enterprise Carecall (now Therapeutic and Wellbeing Services) meant that we reached the lives of hundreds of thousands of people across Ireland from the day they start school to the day they retire. This area of our work confirmed our unique expertise in the field of trauma informed practice, providing support for people experiencing high levels of trauma in their workplaces and communities.

The story of our development is rooted in the strength of kindness and a belief in each person's inherent uniqueness and ability. This approach shapes how we support people living with substance use issues. In 1979, twenty years after the formation of NIAMH, another group of passionate and committed parents, carers and professionals got together and formed the NI Community Addiction Service (NICAS). NICAS, later Addiction NI, blazed a trail in terms of reshaping how addiction was viewed and how services were provided to people living with addiction, their families and the wider community. Addiction NI became part of Inspire in 2016 deepening our expertise and shaping our commitment to recovery focused support.

Over the years Inspire has grown and developed into one of the largest providers of services in Ireland. Our campaigning role has led us to become a strong and influential organisation. The values that shape us, our mission and our aim are still closely connected to that first community of people who wanted to improve the lives of the people they loved, ensure society treated them fairly and to support them to realise their full potential. Lady Wakehurst named our very first service "Beacon" because she wanted "a name suggesting light." More than six decades later we are proud to be part of a social movement that is shining a light of hope and changing the lives of thousands of people every year. We have lots of work still to do. We are Team Inspire.

We Are Team Inspire: Our Services

Our Services are across the following 4 areas:

- Mental Health and Addiction Care and Support Services
- Intellectual Disability and Autism Care and Support Services
- Therapeutic and Wellbeing Services
- Insight, Engagement and Innovation

Mental Health and Addiction Care and Support Services:

Our Mental Health and Addiction Services focus on recovery and inclusion by empowering and supporting people to achieve their goals. Our Services include: day support, supported housing, floating support & advocacy, counselling, social support, training, Mutual Aid Partnership and specific support for the over 50's.

Intellectual Disability and Autism Care and Support Services

Our Intellectual Disability and Autism Services empower people to live independently as part of the community. Our services include: supported housing, day support services, floating support, respite and family support.



Therapeutic and Wellbeing Services

Our Therapeutic and Wellbeing Services provide a range of wellbeing support, training and interventions that help organisations, employees and students to thrive. Our services include counselling, trauma informed therapeutic support, training, information, digital wellbeing services, specialist support projects, coaching and mentoring.

Insight, Engagement and Innovation

Our Insight, Engagement and Innovation Team aims to inform and shape wider society through campaigning, research and the development of new services. Our services include: engagement with people who use our services their families and carers, volunteering, fundraising and community development, campaigning and communication, research, service development and innovation.

Our Vision, Mission and Values

Our Vision

Wellbeing for All

Our Mission

- To work together with people living with mental ill health, intellectual disability, autism and addictions to ensure they live with dignity and realise their full potential.
- To develop a culture of compassion, creating a society free from stigma that focuses on people and their abilities.

Our Values



INCLUSIVE

We put the people who use our services first



PASSIONATE

We believe in what we do



DETERMINED

We find a way



KIND

We care about each other



HONEST

We act with integrity



INNOVATIVE

We nurture new ideas

Our Strategic Aims

Aim One:

To ensure the people who use our services are central to all that we do.

Aim Two:

To provide excellent services that enable people to realise their full potential.

Aim Three:

To nurture a values-led culture where staff and volunteers are appreciated and supported.

Aim Four:

To make best use of our resources to maintain a stable, sustainable and well governed organisation.

Aim Five:

To shape public opinion and influence decision-making.



Our Impact at a Glance

Over **25,000**
people use our
services

840
people work for
Team Inspire

£33M
turnover this
Financial Year

We provide our
services in
67 sites
across Ireland

48 million
views across our
media platforms



Our Impact and Our Ambition

Intellectual Disability and Autism Services

Number of people using our services:



Key Achievements:

- Across Supported Living and Residential Care there has been a decrease in incidents of behaviours which are challenging.
- Successfully adapted to the challenges of Covid-19 by providing a blended model of in-person and online training for staff.
- Launched a new service in Mallusk.



Key Challenges:

- Recruitment of staff across Health and Social Care.
- Maintaining the mental wellbeing of the people we support during the Covid restrictions.



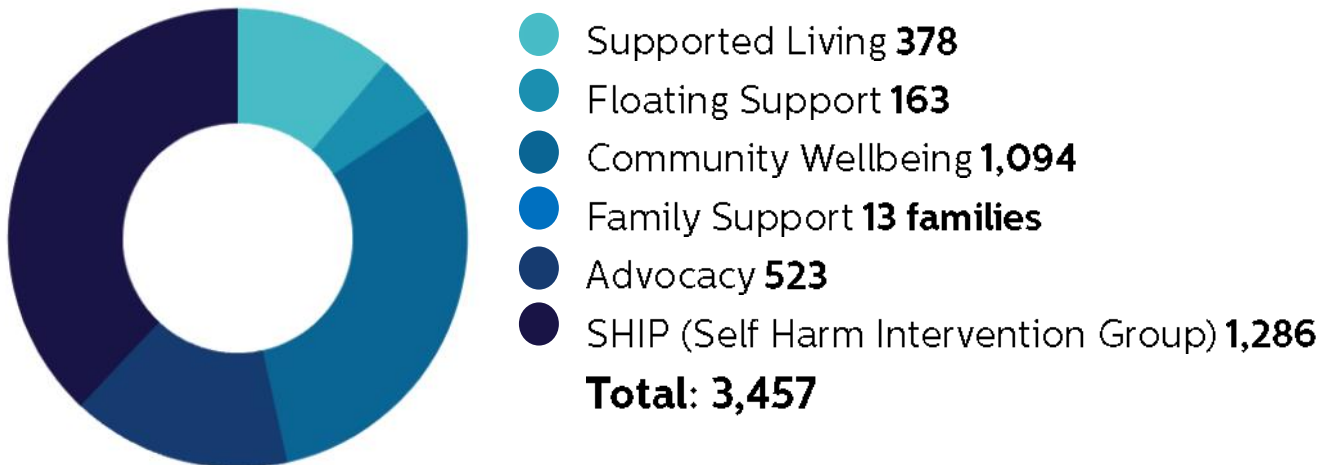
KEY OBJECTIVES and GOALS 2021/22

- To provide enhanced mental health training to all staff working in Intellectual Disability and Autism Services
- To research and explore the methods for engaging with Service Users who have limited understanding and communication needs.

Our Impact and Our Ambition

Mental Health and Addiction Services

Number of Service Users Supported (Mental Health Services)



Number of Interventions Provided (Addiction Services)



Our Impact and Our Ambition

Mental Health and Addiction Services

Key Achievements:

- Developed a new Service Directorate (Mental Health and Addiction Services) to help support people with dual diagnosis and complex needs.
- Further developed recovery approaches across Mental Health and Addiction Services, with a key emphasis on building recovery capital and embedding a new mutual aid approach.
- Further expanded and developed our peer support model to create a regional mutual aid infrastructure.

Key Challenges:

- Evolving increased complexity of referrals across services presenting a challenge to the wider Mental Health Infrastructure across NI and ROI
- Limited access to acute services placing pressure on lower tiered services to accept increasingly complex cases.



KEY OBJECTIVES and GOALS 2021/22

- To ensure that our Service Users are involved in all aspects of service design, delivery and review.
- To implement a new Client Management System to enhance our ability to deliver high quality services.
- To review our service delivery models to support the evolution of new service models across the island of Ireland, with a key focus on wellbeing and recovery.



Our Impact and Our Ambition

Therapeutic and Wellbeing Services

Key Achievements:

- Received 13,480 referrals and delivered 60,586 counselling sessions.
- 12,992 people used our services this year.
- Successfully implemented a blended online and in-person service delivery model.
- Innovate UK's Knowledge Transfer Programme Best of the Best 2020 Virtual Awards in the Societal Impact category for our Online Support Hub.
- Developed new trauma informed therapeutic support services for people experiencing high levels of workplace trauma.



Key Challenges:

- Engaging with Associate Counsellors and Trainers remotely throughout the periods of COVID restrictions.
- Further adaption to the blended service delivery model and transition back to more in-person support.
- Ongoing introduction of a new Information Management System.



KEY OBJECTIVES and GOALS 2021/22

- To continue to provide excellent and innovative services that enable people to realise their full potential and take cognisance of existing and emerging needs.
- To make best use of our all our resources to maintain a stable, sustainable and well-governed organisation, fully compliant with regulation and supported by a secure ICT infrastructure.

Our Impact & Our Ambition

Insight, Engagement and Innovation

Number of people reaching out to Inspire

Key Achievements:

- Achieved 48M views across our media platforms. Our social media messages had 32M views, we received 244K visits to our websites in the year and 16M had opportunities to see stories about Inspire in the media.
- Developed and implemented rollout of i-connect, an innovative digital support service for people who use Inspire Wellbeing Services, including the creation and roll out of specialised dual-diagnosis training for 100 staff.
- Formed and lead the CovidWellbeingNI Project. This included leading a partnership of 16 mental health and wellbeing organisations, creating the CovidWellbeing online hub which has been visited 117K times, co-ordinating and messaging campaigning reaching 11M people and the creation of a community of practice with 190 members.
- Evidence-gathering, completion, and submission of 'No Broken Promises', Inspire Wellbeing's response to Department of Health consultation on the 10-year Mental Health Strategy.

Key Challenges:

- Lack of face-to-face events because of pandemic restrictions.
- Changing our approach to engagement and quickly move to digital platforms.
- Cancellation of flagship fundraising events and pause in fundraising.



KEY OBJECTIVES and GOALS 2021/22

- To further develop digital interventions and innovation
- To embed Community Engagement Strategy in order to maximise the impact and influence of Inspire through both our internal and external communities.
- To expand and develop our fundraising and income generation base to facilitate service development and increase our impact across all areas of our work.



Our Impact and Our Ambition

People, Development and Compliance

Inspire is committed to a one-team approach, where staff work together to create an open environment, facilitating easy communication both direct and, where appropriate, through employee representative bodies. This one-team approach is embedded in all our work practices.

Key Achievements:

- We delivered over 500 training courses to over 3,000 attendees.
- We successfully adapted our regulated training to a blended model of in-person training and webinars.
- We ran 370 recruitment campaigns, welcomed 176 new team members and promoted 35 existing employees.
- We established a recruitment project, resulting in a considerable increase in applicant pool and a reduction in overall vacancies.
- We commenced a transformational restructure, to be completed during 2021/2022.



Key Challenges:

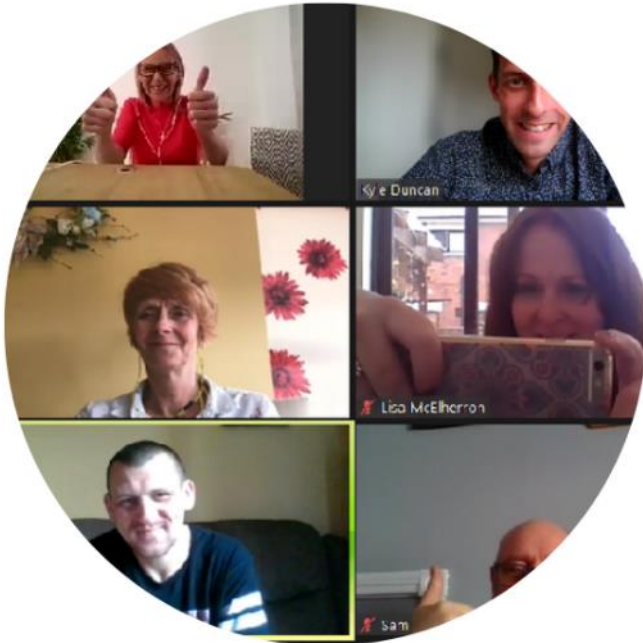
- Leading the organisation through significant transformational change, ensuring open, transparent, and meaningful consultation and engagement.
- Staff recruitment and retention across our services.
- Rapidly changing Covid-19 health and safety requirements across two jurisdictions.

KEY OBJECTIVES and GOALS 2021/22

- To undertake a full review of all terms and conditions so that Inspire Wellbeing becomes an Employer of Choice.
- To develop and roll out the new Data and Records Management Framework.
- To embed an agile and responsive Quality Management Framework.

Our Impact and Our Ambition

People, Development and Compliance



Our Volunteers:

Inspire recognises the great benefits that volunteers bring to the Charity as a whole, and we especially acknowledge the importance of their support and interactions to those who use our services.

Inspire is a recipient of the Investors in Volunteers Award and will continue to work to grow our volunteer base across the island of Ireland. We wish to thank those who have volunteered with us over the last year.

Our Employees with Disability:

In keeping with our own ethos, and in full compliance with Equality Legislation, Inspire Wellbeing gives equal consideration to applications for employment from persons with a disability. Subsequent employment is contingent upon the capacity of the applicant to adequately fulfil the requirements of the post.

Where an employee acquires a disability, Inspire Wellbeing is committed to providing continued employment under the normal terms and conditions, where this is practicable. In addition, Inspire Wellbeing makes all reasonable adjustments to ensure that job applicants or employees with a disability are not disadvantaged by their workplace or working practices.

Training and career development is also provided when appropriate and feasible. Staff members with a disability have full access to the facilities and provisions required to enable them to carry out the duties of their position, as far as this is possible, and to opportunities for career progression.



Our Impact and Our Ambition

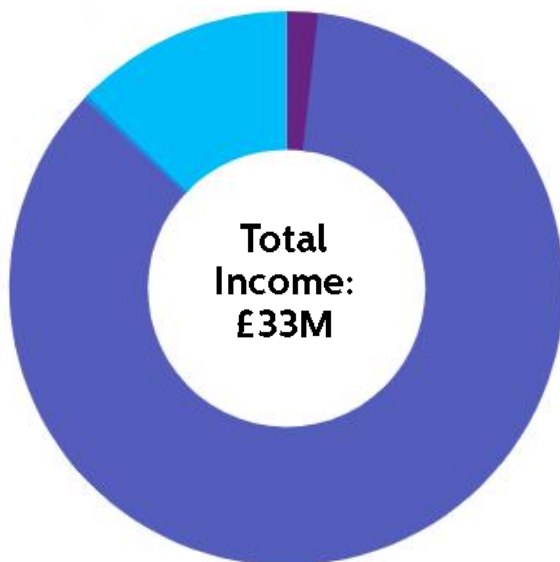
Organisation Key Strategic Priorities for 2021/22:

- To complete the restructuring and embed this in the organisational structure;
- To complete the Governance Review and implement changes;
- To continue the transformation of systems and processes;
- The rollout of leadership training and embedding the Vision, Mission & Values across organisation;
- To update Inspire's website and introduce a messaging deck for the organisation;
- To enhance the engagement strategies with people who use our services, volunteers, community and employees;
- To enhance our internal and external Communication Strategies; and
- To continue to seek out new development opportunities.

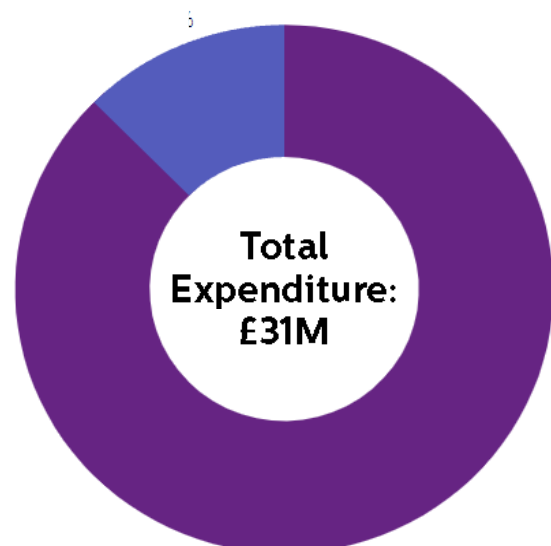


Our Impact and Our Ambition

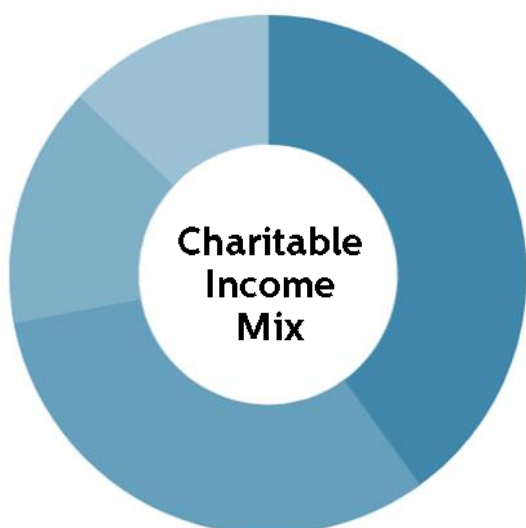
Income and Expenditure Highlights



- Charitable Income **£28M**
- Trading Activities **£4M**
- Donations and Voluntary **£1M**



- Charitable Expenditure **£27M**
- Cost of Trading Activities **£4M**



- NI Heath and Social Care Trusts **40%**
- Heath Service Executive **32%**
- Supporting People **15%**
- Various **13%**

Structure, Governance and Management

Inspire Wellbeing (formerly Northern Ireland Association for Mental Health) was incorporated by guarantee on 8th April 1991. It has no share capital and is recognised as a charity by the Charity Commission and HM Revenue and Customs. The guarantee of each member is limited to £1. The governing documents are the Memorandum and Articles of Association (as adopted 7 December 2017). Inspire Wellbeing has a number of wholly owned subsidiaries: Inspire Disability Services (NI073751), Northern Ireland Community Addiction Service Ltd (NI012654), Inspire Wellbeing Company Limited by Guarantee (I584809) registered in the Republic of Ireland and Carecall (NI) Limited, the latter also having a wholly owned subsidiary registered in the Republic of Ireland, EAP Consulting Limited (I372660).

The Board of Trustees is responsible for the overall governance and strategic direction of the organisation with the CEO, in conjunction with Executive Leadership team, having responsibility for ensuring smooth running of day to day operations.

The Trustees are elected under the terms of the Articles of Association.

Throughout the year the Trustees did not engage in any of the following activities in relations to the company:

- *Undertake material transactions with the company.*
- *Receive any loans from the company.*
- *Receive any remuneration for services as Trustee of the company.*
- *Hold shares in the Company (which is limited by guarantee and has no share capital).*

Recruitment and Appointment of Trustees

The recruitment and appointment of Trustees is managed through recommendations from the Nominations and Governance Oversight Committee to the Board. The Nominations and Governance Oversight committee also manage the skills required for new Trustees and Trustees' rotation.

Trustees shall be appointed by an election of the members of the charity at the annual general meeting. A Trustee must be admitted as a member of the charity on appointment as a Trustee. At each Annual General Meeting all Trustees, except for Chairperson and Vice Chairperson under article 21 of the charity's Articles of Association, who have served three consecutive years or more as a Trustee shall retire from office. A Trustee who retires in accordance with this article, if willing to act, shall be eligible for reappointment for a further term of up to three consecutive years. The Trustees may at any time co-opt any eligible individual and a co-opted Trustee shall be appointed to hold office from the date of appointment to the next annual general meeting.

Induction and Training of Trustees

The Trustees receive an induction upon appointment to the Board and will be provided access to regular training and development to ensure Trustees are adequately informed to ensure they can exercise effective governance.

Structure, Governance and Management continued

Our Committees

This year we reviewed our committee structure and now have four committees in place to support our governance processes.

These are:

- *Services, Quality and Development Committee*
- *Finance, Risk and Corporate Services Committee*
- *Nominations and Governance Oversight Committee*
- *Remuneration Committee*

Each committee is guided by a Terms of Reference, has a quorum of Trustee representatives and may have co-opted members where appropriate. The Remuneration Committee meets up to twice a year and the others meet a minimum of four times per year.

Organisational Structure and Decision Making

In order to ensure that the Inspire Group is managed efficiently and effectively, the Trustees have delegated a range of day to day decision making powers to the management. The Trustees have established appropriate controls and mechanisms to ensure that the staff team operate within the powers delegated to it.

The Executive Leadership Team is responsible for the management of the Group and its subsidiaries, in line with the strategic direction agreed by the Trustees.

Arrangements for Setting the Pay and Remuneration of Key Management Personnel

The Remuneration Committee makes all key decisions on the setting of pay and remuneration for key management personnel; The Committee is guided by a Terms of Reference and has a quorum of Trustee representatives.

Public Benefit Statement

The public benefit requirement is defined in the Charities Act (Northern Ireland) 2008 and states that purposes must be for the public benefit to be charitable. The Trustees confirm that they have complied with the duty to have regard to the guidance issued by the Charity Commission for Northern Ireland under section 4(b) of the Charities Act (the public benefit requirement statutory guidance) and the Charities Regulatory Authority guidance in the Republic Of Ireland. The Trustees are confident that the activities have helped to achieve the Charity's purposes and provide a benefit to the beneficiaries.

Plans for Future Periods

In March 2020 Inspire Wellbeing launched its new vision mission and values of the organisation. The plan for the future is to continue to build on and embed these values across the group. As we drive forward we also continue to develop our financial plans to ensure that Inspire Wellbeing achieves and maintains its free reserves within a tolerances agreed by the Trustees.

Structure, Governance and Management

Inspire Wellbeing Board Attendance - 2020/21

Trustee	Meetings Attended	Out of a Possible
William Fitzpatrick	7	7
Finola O'Kane	7	7
Owen Barr	6	7
Aidan Browne	7	7
George O'Neill	6	7
Damien Hughes	2	5
Maeve Hully	7	7
Áine Gallagher	3	3



Financial Review

The net movement in funds for the period is set out in the Financial Statements and related notes.

The Inspire Wellbeing Group had a surplus for the 2020/21 financial year of £1,821K (2019/20: £285K). The total funds of the Inspire Wellbeing Group at the end of 2020/21 were £9,289K (2019/20: £7,468K). The Group had £818K of funds held for restricted purposes (2019/20: £773K).

The detailed financial results for the year ended 31st March 2021 are set out in the Financial Statements that accompany this report which have been prepared in accordance with the Companies Act 2006 and the Charities SORP (FRS 102).

Summary Statement of Financial Activities

	Total Funds 2020/21 £'000	Total Funds 2019/20 £'000
Total Incoming Resources	33,044	32,634
Total Resources Expended	(31,223)	(32,349)
Net Incoming Resources	1,821	285

Summary Balance Sheet

	31 March 2021 £'000	31 March 2020 £'000
Fixed Assets	6,107	6,628
Net Current Assets	4,987	2,950
Non Current Liabilities	(1,805)	(2,110)
Net Assets	9,289	7,468
Restricted	818	773
Unrestricted	8,471	6,695
Total Funds	9,289	7,468

Reserves Policy

The Charitable Group Reserves Policy has been set by the Trustees with a future target range of 2.25 to 3 months of unrestricted reserves to be achieved, recognising the current risk profile of the organisation. The policy is in place to ensure the Group can continue to deliver the services in the event of any short term financial disruption. The policy is reviewed on a regular basis to ensure that the target range remains appropriate, given any significant changes impacting the organisation.

At the year end, the Charitable Group had free reserves of 1.1 months (£2,364K) of unrestricted reserves. The Trustees recognise that, whilst the current reserves position is not in line with the policy target, it does represent a significant improvement on the prior year's position of nil free reserves and the Group remains on track to be within the target range by end of March 2023.

Financial Review continued

Risk Management

Our Risk Management Strategy

To identify both strategic and corporate risks that threaten the achievement of Inspire Wellbeing's core strategic objectives, Inspire Wellbeing applies the principles of Corporate Risk Management through a comprehensive Corporate Risk Register. The core areas of the Register are developed from an assessment of Inspire Wellbeing's Strategic Corporate Plan and measured against performance. The process of effective risk management within Inspire includes a number of measures including:

- *Risk Identification*
- *Risk Assessment*
- *Risk Treatment and Management*
- *Risk Monitoring and Review*
- *Risk Reporting*

All key risks are reviewed on a regular basis by the Executive Leadership Team and appropriate actions are taken to ensure mitigation. The register is a live document and is updated as risks increase, decrease or emerge. The Board of Trustees is responsible for seeking assurances that the organisation effectively operates systems and processes to manage risks, by receiving and reviewing reports and information from the Finance, Risk & Corporate Services Committee.

• Financial Risk:

Lack of financial resource to meet increasing/ changing demands and growth.

Financial resource management and building reserves remains a key focus across the organisation, with a collaborative approach in setting budgets and managing financial risks and opportunities. These processes ensure we have appropriate action plans in place to improve the financial performance of the organisation and to positively profile the organisation externally.

• Security Risk:

Data management and cyber security.

Cyber security is an ever evolving threat which can take the form of Ransomware, Phishing, Malware, Data Leakage, Hacking etc. These types of threats continue to grow in complexity and understanding them is the best way to defend our organisation. We have invested, and will continue to invest, in skills, hardware and software to help us face this challenge. We work to continually monitor and update our infrastructure and are actively looking at ways of improving our security.

• Resource Risk:

Challenges in attracting & retaining social care staff.

The recruitment and retention of staff remains a challenge not only for the organisation but for the sector as a whole. As an organisation we carry out regular reviews and benchmarking exercise across the sector. Where necessary, subject to affordability, we have increased salaries to reflect the demand within the sector and we have restructured our services accordingly. A key part of our recruitment campaigns also involves advertising the non-monetary benefits.

We advertised widely and over the last year we have looked at creative ways of advertising, through virtual job fairs, links to schools, colleges and universities. As part of the selection process we have changed the way in which we recruit and have moved away from a competency based interview approach to values led recruitment. As part of our longer term strategy, we are developing a formal succession plan for key staff, and will also be carrying out a full review of our terms and conditions of employment.

• Reputational Risk:

Failure to meet Regulatory standards.

It is essential to our organisation that we ensure our residential services are regulatorily compliant. Inspection Reports are public documents which help statutory authorities determine Service Providers' competency to deliver quality services so we consider regulations and standards relating to designated centres as a minimum threshold. We have robust procedures in place and promote a culture which exceeds regulatory standards and protects the rights and dignity of residents through person-centred care and support.

Financial Review continued

Regulatory Environment

Inspire Wellbeing operates in a highly regulated environment, governed by:

Regulation and Quality Improvement Authority (RQIA), Health Information and Quality Authority (HIQA);

Northern Ireland Charity Commission and the Charity Regulator in Republic of Ireland.

Funding Sources

The Group and Parent Charitable Company have in the past and continue to fund their charitable activities through obtaining funding from a number of providers, including the Northern Ireland Health and Social Care Trusts, the Health Service Executive in the Republic of Ireland, Supporting People, the Housing Executive, the Public Health Agency, client contributions and a number of agencies.

The Group and Parent Charitable Company continue to work tirelessly to secure income to finance their ongoing activities.

Funds Held as Custodian Trustees on Behalf of Others

The charity holds no funds as custodian trustees on behalf of others.

Statement of Trustees' Responsibilities In Respect of the Financial Statements

The Trustees (who are also directors of Inspire Wellbeing for the purposes of company law) are responsible for preparing the Trustees' Annual Report (including the Strategic Report) and the Financial Statements in accordance with applicable law and regulation.

Company law requires the Trustees to prepare Financial Statements for each Financial year. Under that law the Trustees have prepared the Financial Statements in accordance with United Kingdom Accounting Standards, comprising FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and applicable law (United Kingdom Generally Accepted Accounting Practice).

Under company law the Trustees must not approve the Financial Statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group 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 Statement of Recommended Practice: Accounting and Reporting by Charities (2019);
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards, comprising FRS 102, have been followed, subject to any material departures disclosed and explained in the Financial Statements; and
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and the group 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 charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the oversight of the maintenance and integrity of the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of Financial Statements may differ from legislation in other jurisdictions.

Financial Review continued

Going Concern

In the year ended 31 March 2021, the group made a surplus of £1,821K (2019/20: surplus of £285K). Overall, at the year end, the group had net assets of £9,289K (2019: £7,468k). The Trustees consider the performance for the year to be positive. The group and parent charity's activities, together with factors likely to affect its future development, performance and position, are continuously reviewed by the Trustees. This included the company's Trustees reviewing and taking a prudent approach to future cash flows by performing a sensitivity analysis in which they did not include the charities main HSCNI/HSE contracts beyond 31st March 2022 as they had not been committed past 31st March 2022 at the date of signing, after this review it was clear that excess funds existed to pay all liabilities, therefore there are no material uncertainties related to events or conditions that may cast significant doubt about the ability of the charity to continue as a going concern.

Inspire Wellbeing, the parent charitable company, provides financial support to two of its wholly owned trading subsidiary undertakings that operate in line with the Inspire Wellbeing's Vision and Mission, Carecall (NI) Limited and EAP Consultants Limited. The forecasts of these subsidiaries both show improvement however the subsidiaries continue to require support from the parent charitable company at this time. Inspire Wellbeing is forecast to remain cash positive and has indicated its intent to support both companies for at least one year after the financial Statements are signed.

The subsidiary of Northern Ireland Community Addiction Limited Financial Statements were prepared in a basis other than going concern. As of 30th September 2021 the charity operations, assets and liabilities were transferred to its parent company Inspire Wellbeing.

Taking into consideration the above factors, the Trustees of Inspire Wellbeing are satisfied that the group's cash flows are sufficient to enable the group and charitable parent company to continue as a going concern and settle all liabilities as they fall due for at least the next 12 months. Accordingly the group and parent charitable company Financial Statements have been prepared on a going concern basis.

Statement on Relevant Audit Information

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

So far as the Trustees are aware:

- there is no relevant audit information of which the company's auditors are unaware; and
- the Trustees have taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Events Since the Balance Sheet Date

As of the 30th September 2021, the Northern Ireland Community Addiction Limited charity operations, assets and liabilities were transferred to its parent company Inspire Wellbeing.

Independent Auditors

The auditors, PricewaterhouseCoopers LLP, have indicated their willingness to remain in office and a resolution for their re-election will be proposed at the forthcoming Annual General Meeting.

Approved by the Trustees and signed on their behalf by:

Mr William Fitzpatrick
Trustee
XX Dec 2021

Ms Áine Gallagher
Trustee
XX Dec 2021

Independent Auditors' Report to the Members of Inspire Wellbeing

Report on the audit of the financial statements

Opinion

In our opinion, Inspire Wellbeing's group financial statements and parent charitable company financial statements (the "financial statements"):

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 March 2021 and of the group's and parent charitable company's incoming resources and application of resources, including its income and expenditure, and of the group's and parent charitable company's cash flows for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards, comprising FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", and applicable law); and
- have been prepared in accordance with the requirements of the Companies Act 2006.

We have audited the financial statements, included within the Annual Report, which comprise: the group and parent charitable company balance sheets as at 31 March 2021; the group statement of financial activities (incorporating an income and expenditure statement), and the group cash flow statement for the year then ended and the notes to the financial statements, which include a description of significant accounting policies.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. Our responsibilities under ISAs (UK) are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We remained independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, which includes the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Conclusions relating to going concern

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 group's and the parent charitable company's ability to continue as a going concern for a period of at least twelve months from the date on which the financial statements are authorised for issue.

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.

However, because not all future events or conditions can be predicted, this conclusion is not a guarantee as to the [group's and parent] charitable company's ability to continue as a going concern.

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

Independent Auditors' Report to the Members of Inspire Wellbeing

Reporting on other information

The other information comprises all of the information in the Annual Report other than the financial statements and our auditors' report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, accordingly, we do not express an audit opinion or, except to the extent otherwise explicitly stated in this report, any form of assurance 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 an apparent material inconsistency or material misstatement, we are required to perform procedures to conclude whether there is a material misstatement of 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 based on these responsibilities.

Based on our work undertaken in the course of the audit, the Companies Act 2006 requires us also to report certain opinions and matters as described below.

Strategic Report and Trustees' Report

In our opinion, based on the work undertaken in the course of the audit the information given in the Trustees' Annual Report, including the Strategic Report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and the Strategic Report and the Trustees' Annual Report have been prepared in accordance with applicable legal requirements.

In addition, in light of the knowledge and understanding of the group and parent charitable company and their environment obtained in the course of the audit, we are required to report if we have identified any material misstatements in the Strategic Report and the Trustees' Annual Report. We have nothing to report in this respect.

Responsibilities for the financial statements and the audit

Responsibilities of the trustees for the financial statements

As explained more fully in the Statement of Trustees' responsibilities in respect of the financial statements, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the applicable framework and for being satisfied that they give a true and fair view. The trustees are also responsible for such internal control as they 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 group's and parent charitable 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 trustees either intend to liquidate the group and parent charitable company or to cease operations, or have no realistic alternative but to do so.

Independent Auditors' Report to the Members of Inspire Wellbeing

Auditors' 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 auditors' 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.

Based on our understanding of the group and/charitable company/industry, we identified that the principal risks of non-compliance with laws and regulations related to Describe the principal risks of non-compliance with laws and regulations related to the financial statements, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the financial statements such as the Describe the relevant laws and regulations applicable to the group and parent. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to Describe the principal risks relating to management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls). Audit procedures performed included:

- *Describe the key procedures performed in the audit of the financial statements to address the principal risks of non-compliance with laws and regulations that we have disclosed above*
- Point 2
- Point 3
- Point 4

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the FRC's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditors' report.

Use of this report

This report, including the opinions, has been prepared for and only for the charity's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

Independent Auditors' Report to the Members of Inspire Wellbeing

Other required reporting

Companies Act 2006 exception reporting

Under the Companies Act 2006 we are required to report to you if, in our opinion:

- we have not received all the information and explanations we require for our audit; or
- adequate accounting records have not been kept by the parent charitable company or returns adequate for our audit have not been received from branches not visited by us; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns. We have no exceptions to report arising from this responsibility.

We have no exceptions to report arising from this responsibility.

Brenda Heenan (Senior Statutory Auditor)
for and on behalf of PricewaterhouseCoopers LLP
Chartered Accountants and Statutory Auditors
Belfast

Consolidated Statement of Financial Activities (including the Income and Expenditure Account) for the Year Ended 31st March 2021

		Restricted Funds	Unrestricted Funds	Total Funds	Restricted Funds	Unrestricted Funds	Total Funds
		2020/21	2020/21	2020/21	2019/20	2019/20	2019/20
	Note	£'000	£'000	£'000	£'000	£'000	£'000
Incoming Resources:							
Donations and Voluntary Income	7	-	601	601	-	440	440
Income from Charitable Activities	6	5,109	23,040	28,149	5,672	21,353	27,025
Investment and Other Income	8	-	152	152	-	2	2
Income from Trading Activities	9	-	4,142	4,142	-	5,167	5,167
Total Incoming Resources		5,109	27,935	33,044	5,672	26,962	32,634
Resources Expended							
Cost of Charitable Activities	10	(5,255)	(22,093)	(27,348)	(6,069)	(21,037)	(27,106)
Cost of Generating Donations and Voluntary Income	11	-	-	-	-	(54)	(54)
Cost of Trading Activities	12	-	(3,875)	(3,875)	-	(5,189)	(5,189)
Total Resources Expended		(5,255)	(25,968)	(31,223)	(6,069)	(26,280)	(32,349)
Net Incoming/(Outgoing)							
Resources before Transfers		(146)	1,967	1,821	(397)	682	285
Transfers between Funds		191	(191)	-	363	(363)	-
Net Movement in Funds		45	1,776	1,821	(34)	319	285
Total Funds brought Forward at 1 April		773	6,695	7,468	807	6,376	7,183
Total Funds carried Forward at 31 March 2021		818	8,471	9,289	773	6,695	7,468

Net Incoming Resources for the Year

Of the Net Incoming Resources for the Financial Year, a profit of £815K (2019/20: deficit of £103K) is dealt with in the Financial Statements of the Parent Charitable Company.

All incoming resources and resources expended in the years presented above derived from continuing operations.

Consolidated and Charitable Company Statement of Financial Position**As at 31st March 21**

		Group	Group	Charity	Charity
		2021	2020	2021	2020
	Note	£'000	£'000	£'000	£'000
Fixed Assets					
Intangible Assets	18	-	16	-	-
Tangible Assets	19	6,044	6,549	5,682	6,175
Investments	20	63	63	63	63
		6,107	6,628	5,745	6,238
Current Assets					
Debtors	21	3,622	5,370	1,810	2,824
Cash at Bank and in Hand		6,363	2,234	2,914	881
Total Current Assets		9,985	7,604	4,724	3,705
Creditors: Amounts falling due within one year	22	(4,998)	(4,654)	(2,363)	(2,417)
Net Current Assets		4,987	2,950	2,361	1,288
Total Assets less Current Liabilities		11,094	9,578	8,106	7,526
Creditors: Amounts falling due after more than one year	23	(1,805)	(2,110)	(1,805)	(2,040)
Net Assets		9,289	7,468	6,301	5,486
Charitable Funds					
Restricted Funds	25	818	773	556	605
Unrestricted Funds	25	8,471	6,695	5,745	4,881
Total Funds		9,289	7,468	6,301	5,486

The Financial Statements on pages 31 to 59 were approved by the Board of Trustees on XXXX and were signed on its behalf by:

Mr William Fitzpatrick (Chairman)

Ms Áine Gallagher

Company Number NI025428

The notes on pages 34 to 59 form an integral part of these financial statements.

Consolidated Cash Flow Statement

Analysis of Cash and Cash Equivalents	Note	2020/21 £'000	2019/20 £'000
Cash Flows From Operating Activities			
<i>Net Cash Generated From/(Used In) Operating Activities</i>	28	4,378	(133)
Cash Flows From Investing Activities			
Interest Received		1	1
Purchase of Intangible Assets		-	-
Purchase of Tangible Assets		(94)	(245)
Proceeds From Disposal of Assets		169	201
<i>Net Cash Generated From/(Used In) Investing Activities</i>		76	(43)
Cash Flows From Financing Activities			
Drawdown of Bank and Other Loans		-	34
Repayment of Bank and Other Loans		(325)	(313)
<i>Net Cash Generated From/(Used In) Financing Activities</i>		(325)	(279)
Change In Cash And Cash Equivalents In The Year		4,129	(455)
Cash And Cash Equivalents At Start Of Year		2,234	2,689
Cash And Cash Equivalents At End Of Year		6,363	2,234
		2020/21 £'000	2019/20 £'000
Cash and Cash Equivalents Consists of:			
Cash at Bank and in Hand		4,129	2,234
Cash and Cash Equivalents at the End of the Year		4,129	2,234

Notes to the Financial Statements

1) General Information

The principal activity of Inspire Wellbeing during the year was to provide the community access to mental health and wellbeing services and support. The Charity is a company limited by guarantee. The company is incorporated in the United Kingdom and registered in Northern Ireland, the registration number is NIO25428 and the address of its registered office is Lombard House, 10-20 Lombard House, Belfast, BT11RD.

References to “K” in the narrative are to represent ‘000 as noted in tables both representing figures in thousands. Any reference to “M” in the narrative is representing Million. Any reference to 2021/20 within this set of financial statements represent the year up to 31 March 2021, likewise any reference to 2019/20 represent the year up to March 2020.

2) Statement of Compliance

The individual Financial Statements of Inspire Wellbeing have been prepared in compliance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2016 (Charities SORP (FRS 102)), the Charities Act (Northern Ireland) 2008 and the Companies Act 2006.

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 periods presented, unless otherwise stated.

Basis of Preparation

These Financial Statements are prepared on the going concern basis under the historical cost convention.

The Trustees have prepared the Financial Statements on the going concern basis, giving careful consideration to the results during the financial period. Taking account of the risk review undertaken by the Trustees they do not consider there to be a risk to the going concern status of the charity.

Inspire Wellbeing Company Limited by Guarantee meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost and transaction value, unless otherwise stated in the relevant accounting policy note(s).

Going Concern

In the year ended 31 March 2021, the group made a surplus of £1,821K (2019/20: surplus of £285K). Overall, at the year end, the group had net assets of £9,289K (2019: £7,468k). The Trustees consider the performance for the year to be positive. The group and parent charity's activities, together with factors likely to affect its future development, performance and position, are continuously reviewed by the Trustees. This included the company's Trustees reviewing and taking a prudent approach to future cash flows by performing a sensitivity analysis in which they did not include the charities main HSCNI/HSE contracts beyond 31st March 2022 as they had not been committed past 31st March 2022 at the date of signing, after this review it was clear that excess funds existed to pay all liabilities, therefore there are no material uncertainties related to events or conditions that may cast significant doubt about the ability of the charity to continue as a going concern.

Inspire Wellbeing, the parent charitable company, provides financial support to two of its wholly owned trading subsidiary undertakings that operate in line with the Inspire Wellbeing's Vision and Mission, Carecall (NI) Limited and EAP Consultants Limited. The forecasts of these subsidiaries both show improvement however the subsidiaries continue to require support from the parent charitable company at this time. Inspire Wellbeing is forecast to remain cash positive and has indicated its intent to support both companies for at least one year after the financial Statements are signed.

The subsidiary of Northern Ireland Community Addiction Limited Financial Statements were prepared in a basis other than going concern. As of 30th September 2021 the charity operations, assets and liabilities were transferred to its parent company Inspire Wellbeing.

On 7 September 2018 and 4 December 2018 Inspire Wellbeing received correspondence from one of its main funding providers, “Supporting People”, seeking the recoupment of unspent Supporting People funds. In addition, Supporting People indicated its intention to discuss the level of future funding with Inspire Wellbeing. Discussions with the provider are currently ongoing with regards to the resolution around the recoupment of unspent funds and it is anticipated that these will conclude prior to 31 March 2022. The Trustees of Inspire Wellbeing expect that these discussions will result in a mutually acceptable outcome to both parties. With regards to future levels of funding, correspondence from Supporting People has indicated that the level of funding is not expected to change for the period ended 31 March Ireland Housing Executive, which has clear responsibilities under the Supporting People legislation, being based on the assumption that the level of budget remains unchanged for 2023.

3) Accounting Policies (continued)

Going Concern (continued)

Taking into consideration the above factors, the Trustees of Inspire Wellbeing are satisfied that the group's cash flows are sufficient to enable the group and charitable parent company to continue as a going concern and settle all liabilities as they fall due for at least the next 12 months. Accordingly the group and parent charitable company Financial Statements have been prepared on a going concern basis.

Basis of Consolidation

The Inspire Wellbeing Group ("Inspire Wellbeing") Financial Statements consolidate the results of Inspire Wellbeing and its subsidiary undertakings. Subsidiaries are all entities (including structured entities) over which the group has control. The group controls an entity when the group is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. Subsidiaries are fully consolidated from the date on which control is transferred to the group. They are deconsolidated from the date that control ceases.

Any contingent consideration to be transferred by the group is recognised at fair value at acquisition date. Subsequent changes to the fair value of the contingent consideration that is deemed to be an asset or liability is recognised in accordance with FRS 102 either in profit or loss or as a change to other comprehensive income. Contingent consideration that is classified as equity is not re-measured, and its subsequent settlement is accounted for within equity.

Tangible Assets

Tangible assets are stated at cost less accumulated depreciation. The cost of tangible assets is their purchase cost, together with any incidental costs of acquisition.

Depreciation is calculated so as to write off the cost, or valuation, of tangible assets, less their estimated residual values, on a straight line or reducing balance basis over the expected useful economic lives of the assets concerned. The principal annual rates used are as follows:

Freehold property	– 2% straight line
Office furniture and equipment	– 10% straight line
Non-office furniture and equipment	– 10% straight line
Computer equipment operational/strategic	– 14.29% - 33.33% straight line
Motor vehicles	– 20% straight line

The assets' residual values and useful lives are reviewed, and adjusted, if appropriate at the end of each reporting period. The effect of a change is accounted for prospectively.

Assets held under finance lease are depreciated over shorter of the useful economic life of the asset or the term of the lease.

Where the recoverable amount of a fixed asset is found to be below its net book value, the asset is written down to the recoverable figure and the loss on impairment is recognised in the Statement of Financial Activities.

Subsequent costs, including major inspections, are included in the assets carrying amount or recognised as a separate asset, as appropriate, only when it is probable that economic benefits associated with the item will flow to the company and cost can be measured reliably. The carrying amount of any replaced component is derecognised. Major components are treated as a separate asset where they have a significantly different pattern of consumption of economic benefits and are depreciated separately over its useful life.

Repairs, maintenance and minor inspection costs are expensed as incurred.

Tangible assets are derecognised on disposal or when no future economic benefits are expected. On disposal the difference between net disposal proceeds and the carrying amount is recognised in the Statement of Financial Activities.

On adoption of FRS 102 "Tangible fixed assets" the company followed the transitional provisions to retain the book value of buildings which were revalued in 1995 but not to adopt a policy of revaluation in the future.

3) Accounting Policies (continued)

Obligations under Hire Purchase and Finance Lease

At inception, the company assesses the agreements that transfer the right to use assets. The assessment considers whether the agreement is, or contains, a lease based on the substance of the agreement. Leases of assets that transfer substantially all the risk and rewards incidental to ownership are classified as hire purchase agreements and finance leases.

Hire purchase agreements and finance leases are capitalised at commencement of the lease as assets at the fair value of the leased asset or, if lower, the present value of the minimum lease payments calculated using the interest rate implicit in the lease. Where the implicit rate cannot be determined, the company's incremental borrowing rate is used. Incremental direct costs incurred in negotiating and arranging the lease, are included in the cost of the asset. Assets are depreciated over the shorter of the lease term and the estimated useful life of the asset for finance leases and the useful estimated life of the assets under hire purchase agreements. Assets are assessed for impairment at each reporting date.

Intangible Assets

Goodwill represents the excess of the cost of acquisition of businesses over the fair value of net assets acquired. It is initially recognised as an asset at cost and is subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill is considered to have a finite useful life and is amortised on a systematic basis over its expected life, which is 10 years.

For the purposes of impairment testing, goodwill is allocated to the cash-generating units expected to benefit from the acquisition. Cash-generating units to which goodwill has been allocated are tested for impairment at least annually, or more frequently when there is an indication that the unit may be impaired. If the recoverable amount of the cash-generating unit is less than the carrying amount of the unit, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro-rata on the basis of the carrying amount of each asset in the unit.

Investments

Fixed asset investments are stated at their purchase cost less any provision for diminution in value.

Cash and Cash Equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities and form an integrated part of the group's cash management.

Debtors

Debtors are stated after all known bad debts have been written off and specific provision has been made against all debts considered doubtful of collection.

Incoming Resources

All incoming resources are recognised in the Statement of Financial Activities in the period in which they are receivable. Grants received for capital expenditure are treated as restricted income and are released to the general fund over the expected useful lives of the assets to which they relate. When the restriction ceases to exist, the full remaining book value is transferred to unrestricted funds.

Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Staff costs and overhead expenses are allocated to activities on the basis of time spent on those activities.

3) Accounting Policies (continued)

Charitable Activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to supply them. Support costs are allocated to their relevant activity based on the income received.

Governance Costs

Governance costs include those costs incurred in the governance of its assets which are associated with constitutional and statutory requirements.

Fund Accounting

The charity has various types of funds for which it is responsible and which require specific disclosure. A definition of the different types is as follows:

Unrestricted Funds

Funds which are expendable at the discretion of the charity in furtherance of the purpose of the charity. In addition to expenditure on activities, such funds may be held in order to finance capital investment and working capital.

Restricted Funds

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of overheads and support costs.

Designated Funds

Designated funds are amounts set aside from unrestricted funds which have been 'earmarked' for particular projects.

Functional and Presentation Currency

Functional Currency

The financial statements are presented in pound sterling. The company's functional and presentation currency is the pound sterling.

Translation

The trading results of undertakings are translated into sterling at the average exchange rates for the year. The assets and liabilities of overseas undertakings, including goodwill and fair value adjustments arising on acquisition, are translated at the exchange rates ruling at the year end. Exchange adjustments arising from the retranslation of opening net investments and from the translation of the profits or losses at average rates are recognised in the Statement of Financial Activities and allocated to non-controlling interest as appropriate.

3) Accounting Policies (continued)

Financial Instruments

The group has chosen to adopt Sections 11 and 12 of FRS 102 in respect of financial instruments.

Financial Assets

Basic financial assets, including trade and other receivables and cash and bank balances are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Such assets are subsequently carried at amortised cost using the effective interest method.

At the end of each reporting period financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the Statement of Financial Activities.

If there is decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been had the impairment not previously been recognised. The impairment reversal is recognised in the Statement of Financial Activities.

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of the ownership of the asset are transferred to another party or (c) despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

Financial Liabilities

Basic financial liabilities, including trade and other payables and bank loans, are initially recognised at transaction price, unless arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw-down occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalised as a pre-payment for liquidity services and amortised over the period of the facility to which it relates.

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

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

3) Accounting Policies (continued)

Offsetting

Financial assets and liabilities are offset and the net amounts presented in the financial statements when there is a legally 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.

Ordinary Shares

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new ordinary shares or options are shown in equity as a deduction, net of tax, from the proceeds.

Related Party Transactions

The group discloses transactions with related parties which are not wholly owned within the same group. Where appropriate, transactions of a similar nature are aggregated unless, in the opinion of the directors, separate disclosure is necessary to understand the effect of the transactions on the group financial statements.

Taxation

Taxation expense for the period comprises current and deferred tax recognised in the reporting period. Tax is recognised in the Statement of financial activities, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case tax is also recognised in other comprehensive income or directly in equity respectively.

Current or deferred taxation assets and liabilities are not discounted.

Current Tax

Current tax is the amount of income tax payable in respect of the taxable profit for the year or prior years. Tax is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the period end.

Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

Deferred Tax

Deferred tax arises from timing differences that are differences between taxable profits and total comprehensive income as stated in the financial statements. These timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements.

Deferred tax is recognised on all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are only recognised when it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Provision due to the passage of time is recognised as a finance cost.

Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

3) Accounting Policies (continued)

Provisions

Provisions are recognised when the group has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of obligations can be estimated reliably.

When there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as a finance cost.

Contingencies

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the group's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Employee Benefits

The charity provides a range of benefits to employees, including paid holiday arrangements and a defined contribution pension plan.

4) Critical Accounting Judgements and Estimation Uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical judgements in applying the entity's accounting policies

There are no critical judgements in applying the charity's accounting policies.

Critical accounting estimates and assumptions

There are no critical accounting estimates and assumptions.

5) Legal Status of the Charity

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

6) Income from Charitable Activity

	Restricted Funds 2020/21 £'000	Unrestricted Funds 2020/21 £'000	Total Funds 2020/21 £'000	Restricted Funds 2019/20 £'000	Unrestricted Funds 2019/20 £'000	Total Funds 2019/20 £'000
Belfast HSCT	2	3,829	3,831	-	3,635	3,635
Northern HSCT	-	2,137	2,137	29	2,144	2,173
South Eastern HSCT	1	1,262	1,263	-	1,234	1,234
Southern HSCT	-	1,589	1,589	-	1,523	1,523
Western HSCT	17	2,351	2,368	10	2,100	2,110
Health Service Executive	-	9,012	9,012	-	7,688	7,688
Tusla	49	-	49	-	104	104
Supporting People	4,156	-	4,156	4,166	-	4,166
Housing Benefit	-	1,261	1,261	-	1,234	1,234
Sunderland Council Income	-	214	214	-	-	-
Client contributions	-	690	690	-	870	870
Public Health Agency	384	-	384	499	-	499
Comic Relief	100	-	100	126	-	126
Clear Project	2	-	2	2	-	2
Northern Ireland Housing Executive	-	-	-	4	-	4
Family Support Service	-	2	2	1	-	1
Transport	-	-	-	2	-	2
Other Small Grants	1	26	27	-	-	-
Other Income	18	62	80	-	199	199
Total Mental Health and Intellectual Disability Income	4,730	22,435	27,165	4,839	20,731	25,570
Big Lottery	188	-	188	-	(9)	(9)
Addaction	64	-	64	824	-	824
Belfast Trust Income	-	158	158	-	168	168
Department of Health and Social Care	-	124	124	-	99	99
Public Health Agency	-	125	125	-	133	133
Leather Sellers	-	-	-	-	15	15
Phillip Millar Fund	-	-	-	9	-	9
Drugs Court Programme	-	141	141	-	170	170
Belfast City Council	-	26	26	-	14	14
Barclays	100	-	100	-	-	-
Northern Ireland Housing Executive	20	-	20	-	-	-
Other Grants	7	24	31	-	19	19
Fees and Counselling	-	7	7	-	3	3
Sundry	-	-	-	-	10	10
Total Addiction Services	379	605	984	833	622	1,455
Total Charitable Income	5,109	23,040	28,149	5,672	21,353	27,025

7) Donation Income

	Restricted Funds 2020/21 £'000	Unrestricted Funds 2020/21 £'000	Total Funds 2020/21 £'000	Restricted Funds 2019/20 £'000	Unrestricted Funds 2019/20 £'000	Total Funds 2019/20 £'000
Donations	-	43	43	-	137	137
Fundraising Income	-	376	376	-	118	118
Grants	-	182	182	-	146	146
Just Giving	-	-	-	-	9	9
Conference	-	-	-	-	23	23
Race to Recovery	-	-	-	-	6	6
Membership Subscriptions	-	-	-	-	1	1
Total	-	601	601	-	440	440

8) Investment and Other Income

	Restricted Funds 2020/21 £'000	Unrestricted Funds 2020/21 £'000	Total Funds 2020/21 £'000	Restricted Funds 2019/20 £'000	Unrestricted Funds 2019/20 £'000	Total Funds 2019/20 £'000
Bank Interest Receivable	-	1	1	-	2	2
Furlough Grant Income	-	151	151	-	-	-
Total	-	152	152	-	2	2

HOLD for furlough wording

9) Income from Trading Activities

	Restricted Funds 2020/21 £'000	Unrestricted Funds 2020/21 £'000	Total Funds 2020/21 £'000	Restricted Funds 2019/20 £'000	Unrestricted Funds 2019/20 £'000	Total Funds 2019/20 £'000
Rental Income	-	60	60	-	80	80
Carecall (NI) Limited	-	2,615	2,615	-	3,410	3,410
EAP Consultants Ltd	-	1,366	1,366	-	1,594	1,594
Private Clinic Income	-	-	-	-	25	25
Sundry Income	-	4	4	-	-	-
Line Management Income	-	97	97	-	58	58
Total	-	4,142	4,142	-	5,167	5,167

10) Cost of Charitable Activities

	Restricted Funds 2020/21 £'000	Unrestricted Funds 2020/21 £'000	Total Funds 2020/21 £'000	Restricted Funds 2019/20 £'000	Unrestricted Funds 2019/20 £'000	Total Funds 2019/20 £'000
Mental Health and intellectual Disability Services	4,209	19,485	23,694	4,327	17,989	22,316
Addiction Services	270	635	905	825	587	1,412
Support Costs	776	1,973	2,749	917	2,461	3,378
Total	5,255	22,093	27,348	6,069	21,037	27,106

11) Cost of Generating Donation and Voluntary Income

	Restricted Funds 2020/21 £'000	Unrestricted Funds 2020/21 £'000	Total Funds 2020/21 £'000	Restricted Funds 2019/20 £'000	Unrestricted Funds 2019/20 £'000	Total Funds 2019/20 £'000
Cost of Raising Donations	-	-	-	-	54	54
Total	-	-	-	-	54	54

12) Cost of Trading Activities

	Restricted Funds 2020/21 £'000	Unrestricted Funds 2020/21 £'000	Total Funds 2020/21 £'000	Restricted Funds 2019/20 £'000	Unrestricted Funds 2019/20 £'000	Total Funds 2019/20 £'000
Carecall (NI) Limited	-	2,210	2,210	-	2,974	2,974
EAP Consultants	-	1,320	1,320	-	1,681	1,681
Support Costs	-	341	341	-	462	462
Other	-	4	4	-	72	72
Total	-	3,875	3,875	-	5,189	5,189

13) Support Costs

	Restricted Funds 2020/21 £'000	Unrestricted Funds 2020/21 £'000	Total Funds 2020/21 £'000	Restricted Funds 2019/20 £'000	Unrestricted Funds 2019/20 £'000	Total Funds 2019/20 £'000
Chief Executive's Office	36	116	152	2	184	186
Finance, IT and Human Resources	452	1,390	1,842	35	2,312	2,347
Central Office Support	100	346	446	7	561	568
Quality, Policy and Communications	48	154	202	3	207	210
Training	140	308	448	10	520	530
Total	776	2,314	3,090	57	3,784	3,841

14) Net Incoming Resources for the Financial Year

	2020/21 £'000	2019/20 £'000
The figure is stated after charging:		
Staff costs (note 15)	20,659	19,145
Depreciation of Tangible Fixed Assets	415	530
Profit/(Loss) on Disposal of Tangible Assets	(19)	(5)
Amortisation of Intangible Assets	11	14
Audit of Financial Statements	40	49

Indemnity Insurance for Trustees' liability has been purchased by Charity at cost of £11k (2019/20: £11k)

15) Analysis of Staff Costs and Trustees' Remuneration and Expenses

	2020/21 £'000	2019/20 £'000
Staff costs are comprised of:		
Wages and salaries	18,561	17,125
Social security costs	1,619	1,511
Pension costs	479	509
	20,659	19,145

	2020/21 Number	2019/20 Number
UK Employees	689	671
ROI Employees	151	135
Total Average number of Employees	840	806

	2020/21 Number	2019/20 Number
The number of employees whose emoluments (salaries and benefits in kind) fell within the following bands		
£60,001 and £70,000	11	10
£70,001 and £80,000	3	1
£80,001 and £90,000	0	1
£90,001 and above	1	-

Trustees

Trustees received no emoluments or reimbursement of expenses during the financial year (2019/20: £Nil).

Key Management Compensation

Key management compensation paid by the charity during the year amounted to £627K (2019/20: £771K). Key management services are also provided by the Inspire Group which are borne by the parent undertaking, Inspire Wellbeing.

16) Tax on Net Outgoing Resources

There is no tax on net outgoing resources (2019/20: £Nil).

17) Net Incoming Resources for the Year

Of the net incoming resources for the financial year, a deficit of £103K (2019/20: deficit of £1,503K) is dealt with in the financial statements of the parent charitable company.

Tax arising on the net incoming resources for the year was £Nil (2019: £Nil).

18) Intangible Assets

Group	Intellectual Property £'000	Goodwill £'000	Total £'000
Cost			
At 1 April 2020	46	344	390
Additions	-	-	-
Transfers	(46)	-	(46)
At 31 March 2021	-	344	344
Accumulated Amortisation and Impairment			
At 1 April 2020	31	344	375
Amortisation of charge for the year	11	-	11
Transfers	(42)	-	(42)
At 31 March 2021	-	344	344
Net book amount at 31 March 2021	-	-	-
Net book amount at 31 March 2020	16	-	16

Goodwill relates to Inspire Wellbeing's subsidiary undertaking, EAP Consultants Limited which is loss making and previously impairment charges were charged to the Statement of Financial Activities. However no impairment charge has been made in this financial year or the prior financial year.

Transfers relate to reclassification of intellectual property from intangible assets into operational computer equipment in tangible assets.

19) Tangible Assets

	Freehold Property	Lease Hold Premises	Office Furniture and Equip	Non –Office Furniture and Equip	Operational Computer Equip	Strategic Computer Equip	Motor Vehicles	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Group								
Cost 1 April 2020	5,339	153	480	712	868	1,362	251	9,165
Additions	1	-	2	13	11	10	57	94
Disposals	(188)	-	-	-	-	-	-	(188)
Transfers	-	-	-	-	-	46	-	46
Cost At 31 March 2021	5,152	153	482	725	879	1,418	308	9,117
Accumulated Depreciation								
At 1 April 2020	375	105	337	435	749	510	105	2,616
Charge for the year	81	3	25	45	34	188	39	415
Transfers	-	-	-	-	-	42	-	42
Accumulated Depreciation at 31 March 2021	456	108	362	480	783	740	144	3,073
Net Book Amount At 31 March 2021	4,696	45	120	245	96	678	164	6,044
Net Book Amount At 31 March 2020	4,964	48	143	277	119	852	146	6,549
	Freehold Property	Office Furniture and Equip	Non – Office Furniture and Equip	Operational Computer Equip	Strategic Computer Equip	Motor Vehicles	Total	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Charity								
Cost 1 April 2020	5,339	174	625	489	1,362	60	8,049	
Additions	1	-	9	4	2	-	16	
Disposals	(188)	-	-	-	-	-	(188)	
Cost At 31 March 2021	5,152	174	634	493	1,364	60	7,877	
Accumulated Depreciation								
At 1 April 2020	375	57	408	464	510	60	1,874	
Charge for the year	81	17	37	22	164	-	321	
Accumulated Depreciation at 31 March 2021	456	74	445	486	674	60	2,195	
Net Book Amount At 31 March 2021	4,696	100	189	7	690	-	5,682	
Net Book Amount At 31 March 2020	4,964	116	217	26	852	-	6,175	

20) Investments

Group	Listed investments £'000
At 1 April 2020 and 31 March 2021	63

Inspire Wellbeing is the sole member of Inspire Disability Services, a dormant company limited by guarantee. The company's registered address is Lombard House, 10-20 Lombard Street, Belfast, BT1 1RD.

Inspire Wellbeing is the sole member of Inspire Wellbeing Company Limited by Guarantee. The company is a charitable company incorporated in the Republic of Ireland and its principal activity is the provision of care and support services including general or supported housing and any associated amenities for persons with intellectual disability and/or mental illness. The company's registered address is Create Spark, Clontygora Drive, Muirhevnamor, Dundalk, Ireland.

Inspire Wellbeing is the sole member of Northern Ireland Community Addiction Service Ltd. The company is a charitable company limited by guarantee and incorporated in Northern Ireland, and its principal activity is the provision of support and treatment services for individuals affected by their, or someone else's, alcohol and/or drug use. The company's registered address is Lombard House, 10-20 Lombard Street, Belfast, BT1 1RD.

Inspire Wellbeing is the sole member of Carecall (NI) Limited, a company limited by guarantee. The principal activity of the company is the provision of wellbeing support and counselling services to employers and institutions of further and higher education, promoting early intervention and mental wellbeing awareness. The company's registered address is Lombard House, 10-20 Lombard Street, Belfast, BT1 1RD.

Inspire Wellbeing holds 100% of the share capital of EAP Consultants Limited indirectly through its subsidiary Carecall (NI) Limited. The company is incorporated in the Republic of Ireland and its principal activity is the provision of counselling services. The company's registered address Creative Spark, Clontygora Drive, Muirhevnamor, Dundalk, Co. Louth

	Northern Ireland Community Addiction Services Ltd		Carecall (NI) Ltd		EAP Consultants Ltd		Inspire Wellbeing Company Ltd by Guarantee	
	2020/21	2019/20	2020/21	2019/20	2020/21	2019/20	2020/21	2019/20
	£'000	£'000	£'000	£'000	€'000	€'000	€'000	€'000
Income	1,127	1,672	2,655	3,710	1,535	1,831	10,471	9,212
Expenditure	(909)	(1,714)	(2,444)	(3,596)	(1,593)	(2,070)	(9,741)	(8,559)
Profit/(Loss)	218	(42)	211	114	(58)	(239)	730	653
Net Assets/ (Liabilities)	731	513	(1,273)	(1,484)	(758)	(700)	1,779	1,049

Inspire Disability Services is a subsidiary however no income or expenditure have been recorded in 2020/21 or 2019/20. The company has no net assets or liabilities.

Both Carecall (NI) Ltd and EAPC Consultants Ltd have a liability balance at year end 2020/21, however both companies have seen improvement from previous financial year. Carecall (NI) Ltd profit has increased from previous financial year and decreased its net liability balance. EAPC Consultants Ltd loss this financial year has decreased significantly from the previous and projections for the future are in place to ensure profitability in the future.

Amounts due from group undertakings are unsecured, interest free and have no fixed date of repayment.

21) Debtors

	Group		Charity	
	2021	2020	2021	2020
	£'000	£'000	£'000	£'000
Trade Debtors	2,567	4,216	422	1,257
Other Debtors	33	62	27	42
Amounts due from Group Undertakings	-	-	777	1,038
Prepayments and Accrued Income	867	1006	584	487
Corporation Tax Recoverable	97	86	-	-
Other Tax and Social Security	58	-	-	-
	3,622	5,370	1,810	2,824

Amounts due from group undertakings are unsecured, interest free and have no fixed date of repayment.

22) Creditors: Amounts falling due within one year

	Group		Charity	
	2021	2020	2021	2020
	£'000	£'000	£'000	£'000
Bank Loans and Overdrafts (note 24)	145	132	145	132
Obligations under Hire Purchase (note 24)	143	175	73	87
Trade Creditors	611	659	313	247
Other Creditors	283	676	97	472
Other Tax and Social Security	594	584	247	251
Amounts due to Group Undertakings	-	-	110	167
Accruals and Deferred Income	3,222	2,428	1,378	1,061
	4,998	4,654	2,363	2,417

Amounts due from group undertakings are unsecured, interest free and have no fixed date of repayment.

23) Creditors: Amounts falling due after more than one year

	Group		Charity	
	2021	2020	2021	2020
	£'000	£'000	£'000	£'000
Bank Loans (Note 24)	1,655	1,817	1,655	1,817
Obligations under Hire Purchase (Note 24)	150	293	150	223
	1,805	2,110	1,805	2,040

24) Loans and Other Borrowings

Bank Loan Maturity

	Group		Charity	
	2021	2020	2021	2020
	£'000	£'000	£'000	£'000
Within one year	145	132	145	132
Between two and five years	623	528	623	528
After five years	1,032	1,289	1,032	1,289
	1,800	1,949	1,800	1,949

Maturity of Obligations under Hire Purchase

	Group		Charity	
	2021	2020	2021	2020
	£'000	£'000	£'000	£'000
Within one Year	143	175	73	87
Between two and five years	150	293	150	223
After five years	-	-	-	-
	293	468	223	310

Security

The bank holds a floating charge over the property at Lombard Street in respect of the bank loan outstanding at the year end. A fixed and floating charge is held by Ulster Bank Limited over the Company's tangible assets.

Payment Terms

Loan balance of £1,238K which is repayable in monthly instalments and carries interest at base rate plus 2.35%. The final payment of the loan is due in July 2031.

Loan balance of £562K which is repayable in monthly instalments and carries interest at base rate plus 2.35%. The final payment of the loan is due in January 2033.

Hire Purchase agreements are repayable in monthly instalments and interest rates on agreement range from 10.94%-13.39%

25) Fund Balances

Group Restricted Funds

	1 April 2020	Incoming Resources	Outgoing Resources	Transfers	Balance
Group	£'000	£'000	£'000	£'000	£'000
Mental Health and Intellectual Disability Services					
Big Lottery	233	-	-	(233)	-
WHST	1	17	(17)	35	36
Santander Foundation	1	-	-	(1)	-
Public Health Agency	1	346	(346)	1	2
Community Pharmacy Partnership	5	1	(1)	(3)	2
Comic Relief	47	100	(100)	20	67
BHST	16	2	(2)	25	41
Garfield Weston Foundation	10	-	-	(10)	-
Peace Impact Programme	9	-	-	(9)	-
Supporting People	-	4,156	(4,427)	271	-
Probation Board	1	-	-	(1)	-
PSNI	14	-	-	(14)	-
Growing Older with Learning Disability	1	-	-	(1)	-
Clear Project	2	2	(1)	(2)	1
Dr M Knight Legacy	40	-	-	(40)	-
International Projects	29	-	(3)	(17)	9
Scheme Funds	195	18	(33)	15	195
Bright Support	-	-	-	100	100
NHST	-	-	-	26	26
SHST	-	1	(1)	15	15
SEHST	-	-	-	20	20
BKN	-	-	-	6	6
Newhaven Soft	-	0	-	5	5
Crisis De-escalation Service	-	38	(12)	(26)	-
NHST Support Groups	-	-	-	31	31
Tusla	-	49	(42)	(4)	3
Total Mental Health and Intellectual Disability Services	605	4,730	(4,985)	209	559
Invest NI – Carecall System	18	-	-	(18)	-
Addiction Services					
Big Lottery	-	188	(63)	-	125
Addaction Drink Wise, Age Well	150	64	(165)	-	49
Barclays	-	100	(15)	-	85
NIHE	-	20	(20)	-	-
Other Small Grants	-	7	(7)	-	-
Total Addiction Services	150	379	(270)	-	259
Total Restricted Funds	773	5,109	(5,255)	191	818

Purpose of Restricted Funds

Restricted funding has been provided to Inspire Wellbeing to support the services across the group. All restricted expenditure has been spent in line with the purpose for which it was granted.

25) Fund Balances (continued)**Group Prior Year Restricted Funds**

Group	1 April 2019 £'000	Incoming		Transfers £'000	Balance 31 Mar 2020 £'000
		Resources £'000	Outgoing Resources £'000		
Mental health and Intellectual Disability Services					
Big Lottery Living Well Living Longer	112	-	-	-	112
WHSCCT Lifeskills Programme	-	10	(10)	-	-
Santander Foundation – Scraboview Gardening Project	1	-	-	-	1
Public Health Agency	1	322	(322)	-	1
Comic Relief - Anti Stigma	24	126	(103)	-	47
Arts Council NI – Magherafelt	1	-	-	-	1
Belfast HSCT - Family Support Programme	16	-	-	-	16
Big Lottery Fund - Able Project	41	-	-	-	41
Big Lottery Fund - Live and Learn (Members' Initiative)	70	-	-	-	70
Big Lottery Fund - Culture for All (Broader Elements)	2	-	-	-	2
Big Lottery - Gardening Project (Woodlands)	7	-	-	-	7
Community Pharmacy Partnership	6	1	(1)	-	6
Garfield Weston Foundation	10	-	-	-	10
Peace Impact Programme	9	-	-	-	9
Invest NI - Carecall Operating System	18	-	-	-	18
PHA – Crisis De-escalation Service	-	176	(176)	-	-
NHSCT – Health Promotion Project	-	29	(29)	-	-
NIHE – Supporting People	-	4,167	(4,538)	371	-
Probation Board – Lifestyles Project	1	-	-	-	1
PSNI – Journey in Understanding Projects	14	-	-	-	14
Growing Older with Learning Disability	1	-	-	-	1
Clear Project	-	2	-	-	2
BKN NIHE	-	4	(4)	-	-
Other Grants	-	1	(1)	-	-
Dr M Knight Legacy	40	-	-	-	40
Vwira Project Malawi	25	-	-	-	25
International Projects	4	-	-	-	4
Beacon House Clubs/Support Groups	195	-	-	-	195
Total Mental Health and Intellectual Disability Services	598	4,839	(5,185)	371	623
Addiction Services					
Big Lottery: Workplace	10	-	-	(10)	-
Addaction Drink Wise, Age Well	198	824	(372)	-	150
Philip Millar Fund	-	9	(10)	1	-
Big Lottery Celebrate	-	-	(1)	1	-
Total Addiction Services	208	833	(883)	(8)	150
Total Group Restricted Funds	807	5,672	(6,069)	363	773

25) Fund Balances (continued)**Charity Restricted Funds**

Charity	1 April 2020 £'000	Incoming Resources £'000	Outgoing Resources £'000	Transfers £'000	Balance 31 Mar 2021 £'000
Big Lottery	233	-	-	(233)	-
WHSCT	1	17	(17)	35	36
Santander Foundation	1	-	-	(1)	-
Public Health Agency	1	346	(346)	1	2
Community Pharmacy Partnership	5	1	(1)	(3)	2
Comic Relief	47	100	(100)	20	67
BHSCT	16	2	(2)	25	41
Garfield Weston Foundation	10	-	-	(10)	-
Peace Impact Programme	9	-	-	(9)	-
Supporting People	-	4,156	(4,427)	271	-
Probation Board	1	-	-	(1)	-
PSNI	14	-	-	(14)	-
Growing Older with Learning Disability	1	-	-	(1)	-
Clear Project	2	2	(1)	(2)	1
Dr M Knight Legacy	40	-	-	(40)	-
International Projects	29	-	(3)	(17)	9
Scheme Funds	195	18	(33)	15	195
Bright Support	-	-	-	100	100
NHSCT	-	-	-	26	26
SHSCT	-	1	(1)	15	15
SEHSCT	-	-	-	20	20
BKN	-	-	-	6	6
Newhaven Soft	-	0	-	5	5
Crisis De-escalation Service	-	38	(12)	(26)	-
NHSCT Support Groups	-	-	-	31	31
Total Charity Restricted Funds	605	4,681	(4,943)	213	556

25) Fund Balances (continued)

Charity Prior Year Restricted Funds

Charity	1 April 2019 £'000	Incoming Outgoing		Transfers £'000	Balance 31 Mar 2020 £'000
		Resources £'000	Resources £'000		
Big Lottery Living Well Living Longer	112	-	-	-	112
WHSCT Lifeskills Programme	-	10	(10)	-	-
Santander Foundation – Scraboview Gardening Project	1	-	-	-	1
Public Health Agency	1	322	(322)	-	1
Comic Relief - Anti Stigma	24	126	(103)	-	47
Arts Council NI – Magherafelt	1	-	-	-	1
Belfast HSCT - Family Support Programme	16	-	-	-	16
Big Lottery Fund - Able Project	41	-	-	-	41
Big Lottery Fund - Live and Learn (Members' Initiative)	70	-	-	-	70
Big Lottery Fund - Culture for All (Broader Elements)	2	-	-	-	2
Big Lottery - Gardening Project (Woodlands)	7	-	-	-	7
Community Pharmacy Partnership	6	1	(1)	-	6
Garfield Weston Foundation	10	-	-	-	10
Peace Impact Programme	9	-	-	-	9
PHA – Crisis De-escalation Service	-	176	(176)	-	-
NHSCT – Health Promotion Project	-	29	(29)	-	-
NIHE – Supporting People	-	4,167	(4,538)	371	-
Probation Board – Lifestyles Project	1	-	-	-	1
PSNI – Journey in Understanding Projects	14	-	-	-	14
Growing Older with Learning Disability	1	-	-	-	1
Clear Project	-	2	-	-	2
BKN NIHE	-	4	(4)	-	-
Other Grants	-	1	(1)	-	-
Dr M Knight Legacy	40	-	-	-	40
Vwira Project Malawi	25	-	-	-	25
International Projects	4	-	-	-	4
Beacon House Clubs/Support Groups	195	-	-	-	195
Total Charity Restricted Funds	580	4,839	(5,185)	371	605

25) Fund Balances (continued)

Group Fund Balances

Group	Opening Balance 1 April 2020 £'000	Income (incl Gains) £'000	Expenditure £'000	Transfers £'000	Closing Balance 31 March 2021 £'000
Restricted funds					
Mental Health and Intellectual Disability	605	4,730	(4,985)	209	559
Carecall	18	-	-	(18)	-
Addiction	150	379	(270)	-	259
Total Restricted Funds	773	5,109	(5,255)	191	818
Unrestricted Funds					
Designated Funds					
Historical Capital Funding	163	-	-	-	163
Revaluation Reserve	13	-	-	-	13
Other Projects	264	-	-	(241)	23
Designated Funds	440	-	-	(241)	199
General Fund	6,255	27,935	(25,968)	50	8,272
Total Unrestricted Funds	6,695	27,935	(25,968)	(191)	8,471
Total Funds	7,468	33,044	(31,223)	-	9,289

Group	Opening Balance 1 April 2019 £'000	Income (incl Gains) £'000	Expenditure £'000	Transfers £'000	Closing Balance 31 March 2020 £'000
Restricted funds					
Mental Health and Intellectual Disability	580	4,839	(5,185)	371	605
Carecall	18	-	-	-	18
Addiction	209	833	(884)	(8)	150
Total Restricted Funds	807	5,672	(6,069)	363	773
Unrestricted Funds					
Designated Funds					
Historical Capital Funding	163	-	-	-	163
Revaluation Reserve	13	-	-	-	13
Other Projects	415	-	-	(151)	264
Designated Funds	591	-	-	(151)	440
General Fund	5,785	26,963	(26,280)	(212)	6,255
Total Unrestricted Funds	6,376	26,963	(26,280)	(363)	6,695
Total Funds	7,183	32,634	(32,349)	-	7,468

25) Fund Balances (continued)

Charity Fund Balances

	Opening Balance 1 April 2020 £'000	Income (incl Gains) £'000	Expenditure £'000	Transfers £'000	Closing Balance 31 March 2021 £'000
Charity					
Restricted funds					
Mental Health and Intellectual Disability	605	4,681	(4,943)	213	556
Total Restricted Funds	605	4,681	(4,943)	213	556
Unrestricted Funds					
Designated Funds					
Historical Capital Funding	163	-	-	-	163
Revaluation Reserve	13	-	-	-	13
Other Projects	264	-	-	(241)	23
Designated Funds	440	-	-	(241)	199
General Fund	4,441	13,810	(12,733)	28	5,546
Total Unrestricted Funds	4,881	13,810	(12,733)	(213)	5,745
Total Funds	5,486	18,491	(17,676)	-	6,301

	Opening Balance 1 April 2019 £'000	Income (incl Gains) £'000	Expenditure £'000	Transfers £'000	Closing Balance 31 March 2020 £'000
Charity					
Restricted funds					
Mental Health and Intellectual Disability	581	4,839	(5,186)	371	605
Total Restricted Funds	581	4,839	(5,186)	371	605
Unrestricted Funds					
Designated Funds					
Historical Capital Funding	163	-	-	-	163
Revaluation Reserve	13	-	-	-	13
Other Projects	191	-	-	(151)	264
Designated Funds	591	-	-	(151)	440
General Fund	4,417	13,180	(12,936)	(220)	4,441
Total Unrestricted Funds	5,008	13,180	(12,936)	(371)	4,881
Total Funds	5,589	18,019	(18,122)	-	5,486

26) Analysis of Funds

	Restricted Funds 2021	Unrestricted Funds 2021	Total Funds 2021	Restricted Funds 2020	Unrestricted Funds 2020	Total Funds 2020
Group	£'000	£'000	£'000	£'000	£'000	£'000
Fixed Assets	-	6,046	6,046	-	6,628	6,628
Net Current Assets	818	4,230	5,048	773	2,177	2,950
Creditors: due after more than one year	-	(1,805)	(1,805)	-	(2,110)	(2,110)
Total Fund Balances at 31	818	8,471	9,289	773	6,695	7,468

	Restricted Funds 2021	Unrestricted Funds 2021	Total Funds 2021	Restricted Funds 2020	Unrestricted Funds 2020	Total Funds 2020
Charity	£'000	£'000	£'000	£'000	£'000	£'000
Fixed Assets	-	5,745	5,745	-	6,238	6,238
Net Current Assets	556	1,805	2,361	605	683	1,288
Creditors due after one year	-	(1,805)	(1,805)	-	(2,040)	(2,040)
Total Fund Balances at 31 March	556	5,745	6,301	605	4,881	5,486

27) Financial Instruments

Financial Assets that are debt instruments measured at amortised cost.

	Group		Charity	
	2021	2020	2021	2020
	£'000	£'000	£'000	£'000
Trade Debtors	2,567	4,216	422	1,257
Other Debtors	33	62	27	42
Amounts owed from Group Undertakings	-	-	777	1,038
Unlisted Investments	63	63	63	63
	2,663	4,342	1,289	2,400

Financial Liabilities that are debt instruments measured at amortised cost

	Group		Charity	
	2021	2020	2021	2020
	£'000	£'000	£'000	£'000
Bank Loans and Overdrafts	1,800	1,949	1,800	1,949
Obligations under Hire Purchase	293	468	223	310
Trade Creditors	611	659	313	247
Amounts owed to Group Undertakings	-	-	110	167
Other Creditors	283	676	97	472
Accruals	1,556	1,544	972	822
	4,543	5,296	3,515	3,967

28) Notes to the Consolidated Cashflow Statement

	2020/21	2019/20
Group	£'000	£'000
Net Resources	1,821	285
Depreciation of Tangible Fixed assets	415	530
(Profit)/Loss on Disposal Tangible Assets	19	(5)
Amortisation of Intangible Assets	11	14
Movement in debtors	1,748	(855)
Movement in creditors	364	(101)
Net cash flows generated from/(used in) operating activities	4,378	(133)

Analysis of net debt

	At 1 April 2020	Cash flows	At 31 March 2021
	£'000	£'000	£'000
Cash in hand and at bank	2,234	4,129	6,363
Loan debt due within one year	(132)	(13)	(145)
Loan debt due after one year	(1,817)	162	(1,655)
Finance lease and HP agreements	(468)	175	(293)
Cash from Financing activities	(2,417)	324	(2,093)
Net Debt	(183)	4,453	4,270

29) Pension Commitments

The Group operates a defined contribution pension scheme for its employees. The assets of the scheme are held separately from those of the Group in an independently administered fund. The total contributions paid into the scheme in the year by the Group were £479K (2019/20: £508K). Contributions outstanding at the year-end were £78K (2019/20: £80K)

30) Related Party Transactions

The following amounts were owed from/(to) related parties by the charitable company at the end of the financial reporting period:

	2021 £'000	2020 £'000
Carecall (NI) Limited	623	640
EAP Consultants Limited	95	(167)
Inspire Wellbeing Company limited by guarantee	(109)	229
Northern Ireland Community Addiction Service Ltd	59	169
	668	871

The following transactions were incurred between the related parties during the financial year:

	Inspire Wellbeing Company Limited by Guarantee	Northern Ireland Community Addiction Service Ltd	Carecall (NI) Limited	EAP Consultants Limited	Total
	2020/21 £'000	2020/21 £'000	2020/21 £'000	2020/21 £'000	2020/21 £'000
As at 1 April 2020	229	169	640	(167)	871
Settlements of Intercompany Balances	(959)	(304)	(573)	123	(1,713)
Supplier Payments by Group Companies	79	69	477	2	627
Supplier Payments for Group Companies	(333)	(69)	(287)	-	(689)
Payroll Payments by Group Companies	162	79	-	-	241
Payroll Payments for Group Companies	(80)	(16)	-	-	(96)
Support Services Charge by Group	827	131	366	137	1,461
Foreign Exchange Adjustments	(34)	-	-	-	(34)
As at 31 March 2021	(109)	59	623	95	668

In the previous year (year ended 31 March 2020) settlements of liabilities on behalf of related party were £999K from Inspire Wellbeing Company limited by guarantee, £521K from Northern Ireland Community Addiction Service, £42K from Carecall (NI) Ltd and £854K from EAP Consultants.

Inspire Wellbeing provided services of £909K to Inspire Wellbeing Company limited by guarantee, £151K to Northern Ireland Community Addiction Service, £333K to Carecall (NI) Limited and £140K to EAP Consultants Limited.

31) Post Balance Sheet Event

As of the 30th September 2021, the Northern Ireland Community Addiction Limited charity operations, assets and liabilities were transferred to its parent company Inspire Wellbeing.

Reference and Administrative Information

Trustees

Prof. Owen Barr (resigned 18 September 2021)
 Mr William Fitzpatrick
 Dr George O'Neill
 Dr Damien Hughes (resigned 21 December 2020)
 Ms Jill Harrower-Steele (appointed 07 June 2021)

Mr Aidan Browne
 Mrs Finola O'Kane
 Ms Maeve Josephine Hully
 Ms Áine Gallagher
 Mr Michael Hickey (appointed 07 June 2021)

Secretary

Ms Kerry Anthony

Executive Leadership Team

Ms Kerry Anthony, CEO
 Mr Alex Bunting, Director, Mental Health and Addiction Services
 Mr John Conaghan, Director, Professional Services
 Mr Cormac Coyle, Director, Disability and Autism Services
 Ms Lisa McElherron, Director, Insight, Engagement and Innovation
 Mrs Sinéad McNicholl, Director, People, Development and Compliance
 Mr Darren Stewart, Director, Finance, ICT and Property

Registered office/Principal office

Lombard House
 10-20 Lombard Street Belfast
 BT1 1RD

Registered number

NIO25428

Charity Commission number

103470

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 91-93 University Road
 Belfast
 BT7 1NG

Ulster Bank
 33 College Green
 Dublin 22
 Ireland

Solicitors

Edwards & Co. Solicitors
 28 Hill Street
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Independent auditors

PricewaterhouseCoopers LLP
 Chartered Accountants and Statutory Auditors
 20-22 Wellington Place
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