

Charity Registration No. NIC100607 (Northern Ireland)

**CATHOLIC GUIDES OF IRELAND – NORTHERN REGION
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

CATHOLIC GUIDES OF IRELAND – NORTHERN REGION

CHARITY INFORMATION

Trustees	Philomena McKeever Maire McGrath Carol Ewings Philomena Dawson Fr. Aidan Brankin
Charity number	NIC100607
Principal office	St. Francis De Sales Beechmount Drive Belfast BT12 7LU
Independent examiner	Mr Paul McAreavey FCA 405 Lisburn Road Belfast BT9 7EW
Bankers	First Trust Bank 35 University Road Belfast BT7 1ND

CATHOLIC GUIDES OF IRELAND – NORTHERN REGION

CONTENTS

	Page
Trustees' report	4 - 6
Independent examiners' report	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 - 14

CATHOLIC GUIDES OF IRELAND – NORTHERN REGION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their report and financial statements for the year ended 31 March 2023.

Structure, Governance and Management

The Charity is governed by its constitution and is constituted as a charity under the Charities Act (Northern Ireland) 2008.

The Trustees of the charity are nominated in terms of the constitution. A Trustee must be a member of the Charity or the nominated representative of an organisation that is a member of the Charity.

The Board of Trustees manage and administer the Charity. Day to day operations and decisions of Catholic Guides of Ireland – Northern Region are undertaken through regular discussion between the Trustees.

Objectives and Principal Activities

The Charity's mission is to provide a challenging Guiding programme within a safe environment, to enable all girls and young women to develop their full potential.

The Charity's vision is to be a positive, all-inclusive community movement on the island of Ireland empowering girls and women to recognise the contribution they make to society.

Achievements and Performance

The Charity made a net outflow of funds during the year ended 31 March 2023 of £18,482 (2022 – £11,797 outflow).

The Charity was involved in funding charitable projects to achieve its stated objectives during the year. The Charity has assessed and is satisfied with the impact of its funding to these activities.

Public Benefit Statement

1. The advancement of Citizenship or Community Development

The Catholic Guides of Ireland Northern Region delivers a programme to girls and young women aged 5 to 25 years that aims to increase their confidence, skills and knowledge so that they become active, responsible citizens.

The programmes are age-specific, progressive and challenging. They allow the children and young people to build friendship, work as part of a team, make decisions and take on leadership roles at many levels. The programmes are delivered by a team of well trained, committed volunteers who ensure that programme delivery takes place within a safe non pressured environment where the children and young women have fun, develop their potential, and gain an understanding of their role in both home and society and also the responsibilities that these roles bring.

2. The advancement of Religion

The work of the Catholic Guides of Ireland Northern Region is underpinned by our Catholic values and ethos and our commitment to encourage our members to live their lives using the moral values of Respect, Integrity, and Service.

We take a holistic approach to develop the physical, mental, emotional, social and spiritual abilities and wellbeing of all our members. Although we are a Catholic organization membership is open to all sections of the community and we have a strong emphasis on cross community work, equity and diversity which is aligned with our Christian values and beliefs.

CATHOLIC GUIDES OF IRELAND – NORTHERN REGION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

3. The advancement of Education

The guiding programme is delivered in a way that encourages each member to do her best and strive for more. Our principals are based on learning by doing, seeing, firsthand experiences, support and encouragement. All members are listened to, their opinions respected, and their achievements celebrated. Our informal learning experience is designed to build confidence, be fun and allow the children and young women to make the choices that enable them to reach their full potential.

Our programmes and delivery methods are reviewed on a regular basis and are supported, recognized and monitored at local, national and international levels within the guiding community.

Financial Review

The Trustees are satisfied with the financial position of the Charity at the year-end 31 March 2023. The Charity has managed its incoming resources effectively in the year under review.

The balance of funds at 31 March 2023 is £431,426 (2022 - £449,908). This is held as £15,930 in unrestricted funds and £415,496 in restricted funds.

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are held by the Charity to cover specific expenses during the period including an apportionment of wages costs, light and heat, insurance, and accountancy fees.

The principal funding in the year under review was derived from the Education Authority.

Catholic Guides of Ireland – Northern Region has nineteen units/sections of Catholic Guides in the Region which fall within the common trust of the Northern Region and qualify as branches as defined by the Charities SORP 2019. The accounts for the individual branches have not been included in the financial statements for the year ended 31 March 2023 which is not in line with the requirements of the SORP. This is because the Charity Commission for Northern Ireland has stipulated that the branches cannot all be registered under one umbrella as they are considered to be separate entities and therefore each is registered as a charity individually. This process has been completed.

The last financial year has been financially stable because we were in a two-year cycle of funding under the Education Authority's New Funding Scheme until March 2023. We have continued to engage with our members and participation at events and training has continued. We have continued to take part in successful recruitment drives with our national association and have been engaging and meeting with volunteers to address their concerns and challenges.

Financial implications for the next financial year, given the economic climate and budget restrictions we are unsure about the future of our funding with the Education Authority past March 2024 and are receiving limited funding on a monthly basis until such times as decisions regarding funding is agreed. We have been successful in our application for Strategic and Development Funding and hope that budgets can be agreed and paid to March 2024.

We have no pension implications. Our debtors relate to uniform sales and we have funds to pay our creditors as they fall due.

CATHOLIC GUIDES OF IRELAND – NORTHERN REGION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (FRS 102).

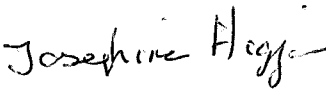
The law applicable to charities in Northern Ireland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

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


The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf on the Trustees


Josephine Higgins
Chair


Francesca Braniff
Treasurer


Clare Brady
Secretary

Date: 19 November 2023

CATHOLIC GUIDES OF IRELAND – NORTHERN REGION

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF CATHOLIC GUIDES OF IRELAND – NORTHERN REGION

I report on the financial statements of Catholic Guides of Ireland – Northern Region for the year ended 31 March 2023 set out on pages 8 to 14.

Respective responsibilities of Trustees and Examiner

As the charity trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of independent examiners' report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Paul McAreavey FCA
PGM Chartered Accountants
405 Lisburn Road
Belfast
BT9 7EW
Date: 19 November 2023

CATHOLIC GUIDES OF IRELAND – NORTHERN REGION

Statement of Financial Activities
For the Year Ended 31 March 2023

		Unrestricted Funds	Restricted Funds	2023 Total £	2022 Total £
	Notes	£	£		
Incoming resources					
Incoming resources from generated funds					
Grants		-	104,994	104,994	92,172
Charitable activities		26,360	-	26,360	30,706
Total incoming resources	2	26,360	104,994	131,354	122,878
Resources expended					
Charitable activities		25,652	113,851	139,503	126,356
Governance costs		1,677	8,656	10,333	8,319
Total resources expended	2	27,329	122,507	149,836	134,675
Net incoming / (outgoing) resources before transfers		(969)	(17,513)	(18,482)	(11,797)
Transfers					
Gross transfers between funds		-	-	-	-
Net incoming / (outgoing) resources		(969)	(17,513)	(18,482)	(11,797)
Total funds brought forward at 1 April 2022		16,899	433,009	449,908	461,705
Total funds carried forward at 31 March 2023	6	15,930	415,496	431,426	449,908

The statement of financial activities has been prepared on the basis that all operations are continuing operations.

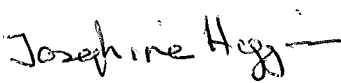
There are no recognised gains or losses other than those passing through the statement of financial activities.

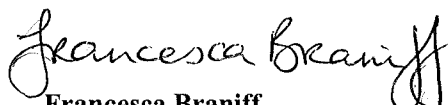
CATHOLIC GUIDES OF IRELAND – NORTHERN REGION

Balance Sheet As at 31 March 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	3		377,072		402,480
Current assets					
Stocks		2,474		3,132	
Debtors	4	1,535		3,217	
Cash at bank and in hand		59,037		45,964	
		-----		-----	
		63,046		52,313	
Creditors: amounts falling due within one year	5	(8,692)		(4,885)	
		-----		-----	
Net current assets			54,354		47,428
			-----		-----
Total assets less current liabilities			431,426		449,908
Net assets			431,426		449,908
			=====		=====
Funds	6				
Unrestricted funds			15,930		16,899
Restricted funds			415,496		433,009
			-----		-----
Total funds			431,426		449,908
			=====		=====

Approved and authorised for issue by the Board on 19 November 2023.


Josephine Higgins
Chair


Francesca Braniff
Treasurer


Clare Brady
Secretary

CATHOLIC GUIDES OF IRELAND – NORTHERN REGION

Notes to the Financial Statements For the Year Ended 31 March 2023

1. Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention.

1.2 Retrospective Grants

Catholic Guides of Ireland – Northern Region are reliant on adequate government funding in the form of retrospective grants to continue trading. The Trustees have no reason to believe that this funding will not continue for the foreseeable future.

1.3 Compliance with accounting standards

The financial statements have been prepared in accordance with the Statement of Recommended Practice for Charities (2019) and in line with the requirements of the Charities Act (Northern Ireland) 2008.

1.4 Incoming resources

Incoming resources are classified according to their source and nature. There are two distinct sources of income being incoming resources from grants awarded and incoming resources from charitable activities.

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1.5 Resources expended

Resources expended are classified according to their function.

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

1.6 Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity which have not been designated for other purposes. Restricted funds are generated from restricted grants and donations received from funding bodies and the related expenditure. Such funds are restricted in their use as determined by each individual funding body.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold property	24 Year term
Equipment	10% / 33⅓% straight line
Fixtures & fittings	20% straight line

1.8 Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell.

Notes to the Financial Statements (Continued)
For the Year Ended 31 March 2023

1.9 Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate of exchange at the balance sheet date. All differences are taken to the profit and loss account.

1.10 Cash flow statement

The Charities SORP 2019 recommends that cash flow statements should be prepared for larger charitable entities, however the UK accounting guidelines also allow for smaller entities to elect not to produce cash flow statements. The Catholic Guides of Ireland meets the definition of a small entity in terms of the UK accounting standards and the SORP 2019. The trustees have elected not to prepare cash flow statements in terms of provisions allowed to smaller entities.

1.11 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

1.12 Loans and borrowings

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

1.13 Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated, and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

1.14 Employee benefits

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

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

1.15 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.16 Judgements and key sources of estimation uncertainty

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

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

CATHOLIC GUIDES OF IRELAND – NORTHERN REGION

Notes to the Financial Statements (Continued) For the Year Ended 31 March 2023

2. Total resources

		Unrestricted Funds	Restricted Funds	2023 Total £	2022 Total £
Incoming resources	Notes	£	£		
Education Authority		-	92,172	92,172	92,172
Registration fees		17,043	-	17,043	15,460
Fundraising		20	-	20	
Training		2,239	-	2,239	-
Events and sundry		2,759	-	2,759	1,192
Closed Unit Funds		-	5,381	5,381	7,644
Affiliation fees		1,995	-	1,995	-
Uniforms		2,305	-	2,305	5,410
Donations		-	-	-	1,000
National Lottery funding		-	7,441	7,441	-
		<u>26,360</u>	<u>104,994</u>	<u>131,354</u>	<u>122,878</u>
Resources expended					
Charitable activities					
Wages and salaries	9	-	60,986	60,986	67,577
Uniforms		3,163	-	3,163	4,075
Registration		17,537	-	17,537	11,828
Light and heat		-	3,526	3,526	3,099
Repairs and maintenance		1,540	3,079	4,619	4,122
Printing, stationery and advertising		488	4,487	4,975	2,484
Telephone		-	1,632	1,632	1,558
Training		228	1,481	1,709	219
Events		1,776	10,907	12,683	5,181
Grant Aid – Travel		633	149	782	285
Depreciation		-	27,604	27,604	26,338
Development expenses		288	-	288	27
Governance costs					
Insurance and premises costs		-	3,565	3,565	2,815
Accountancy		20	3,480	3,500	3,480
Currency exchanges		(7)	-	(7)	348
Bank charges and interest		372	-	372	351
Computer running costs		-	1,501	1,501	
Sundry expenses		1,291	110	1,401	682
		<u>27,329</u>	<u>122,507</u>	<u>149,836</u>	<u>134,675</u>

The management and administration expenses have been apportioned between each charitable activity on the same basis as the expenditure incurred directly in undertaking that activity.

CATHOLIC GUIDES OF IRELAND – NORTHERN REGION

Notes to the Financial Statements (Continued) For the Year Ended 31 March 2023

3. Tangible fixed assets

	Leasehold Property £	Equipment £	Fixtures & Fittings £	Total £
Cost or valuation				
At 1 April 2022	505,209	63,383	62,904	631,496
Additions	-	1,740	456	2,196
	-----	-----	-----	-----
At 31 March 2023	505,209	65,123	63,360	633,692
	-----	-----	-----	-----
Depreciation				
At 1 April 2022	124,425	43,036	61,554	229,015
Charge for the year	21,155	6,021	429	27,605
	-----	-----	-----	-----
At 31 March 2023	145,580	49,057	61,983	256,620
	-----	-----	-----	-----
Net book value				
At 31 March 2023	359,629	16,066	1,377	377,072
	=====	=====	=====	=====
At 31 March 2022	380,783	20,347	1,350	402,480
	=====	=====	=====	=====

4. Debtors

	2023	2022
	£	£
Other debtors	1,535	3,217
	=====	=====

5. Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	8,692	4,885
	-----	-----
	8,692	4,885
	=====	=====

CATHOLIC GUIDES OF IRELAND – NORTHERN REGION

Notes to the Financial Statements (Continued) For the Year Ended 31 March 2023

6. Analysis of net assets between funds

	Restricted Fund £	Unrestricted Fund £	Total Funds £
Fixed assets	377,072	-	377,072
Current assets	47,116	15,930	63,046
Current liabilities	(8,692)	-	(8,692)
	<u>415,496</u>	<u>15,930</u>	<u>431,426</u>

7. Trustees' remuneration

The Trustees received no remuneration during the year ending 31 March 2023 (2022 - £nil).

8. Trustees' expenses

The Trustees received no expenses during the year ending 31 March 2023 (2022 - £nil).

9. Employees

The average number of employees during the year ending 31 March 2023 was 5 (2022:5).

	2023 £	2022 £
Gross wages and salaries	60,986	66,986
Employer national insurance costs	-	591
	<u>60,986</u>	<u>67,577</u>