

The Confederation of Community Groups of Newry & District
(A company limited by guarantee, not having a share capital)

Annual Report and Audited Financial Statements

for the financial year ended 31 March 2023

Malone Accounting
Chartered Accountants and Registered Auditors
12 Causeway Road
Newcastle
County Down
BT33 0DL
Northern Ireland

Company Number: NI022294
Charity Number: 101359

The Confederation of Community Groups of Newry & District
(A company limited by guarantee, not having a share capital)
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The Confederation of Community Groups of Newry & District

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

TRUSTEES' AND OTHER INFORMATION

Trustees

Ewan Morgan
Kathleen Lowry
Rosemarie McDonnell
Anne Woods
Deirdre Shields
Rosemary Rooney
David Cunningham (Resigned 14 September 2022)
Colin Hanna
Marie-Claire Fitzpatrick (Appointed 14 July 2023)

Chairperson

Maureen Ruddy

Company Secretary

Raymond Jackson

Charity Number in Northern Ireland

101359

Company Registration Number

NI022294

Registered Office and Principal Address

Ballybot House
Newry
County Down
BT35 8BG

Auditors

Malone Accounting
Chartered Accountants and Registered Auditors
12 Causeway Road
Newcastle
County Down
BT33 0DL

Principal Bankers

Bank of Ireland
12 Trevor Hill
Newry
County Down
BT34 1DT

Solicitors

Ciaran Raffety
83 Hill Street
Newry
County Down
BT34 1DG

The Confederation of Community Groups of Newry & District

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

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the audited financial statements for the financial year ended 31 March 2023.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and 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).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of The Confederation of Community Groups of Newry & District present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2023.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Mission Statement

The purpose of the Confederation of Community Groups is to support and encourage the development of voluntary action by communities and individuals and in so doing contribute to the creation of a powerful and inclusive community that will influence positive change.

Overview

The Confederation of Community Groups is an umbrella organisation for voluntary and community groups in Northern Ireland in the Newry, Mourne & Down area. It offers advice, practical support, services and training through a number of projects and services. Its work is funded by the Department for Communities, Newry, Mourne & Down District Council, Southern Health & Social Care Trust, other Government Departments, statutory bodies and a variety of independent bodies as well as its own social enterprise based at Ballybot House. The Confederation's current annual turnover is in the range £0.5m - £0.75m. It employs 11 people, has approximately 80 volunteers and is managed by a voluntary Management Committee drawn from its Community and Voluntary Group membership.

Objectives

The objectives of the company - as defined by its governing document - are:

To develop programmes and services to advance community development, citizenship and education, promote volunteering, relieve poverty and distress, youth and the aged, and for the promotion of good health, and the promotion of racial harmony and diversity.

To promote and improve the efficiency and effectiveness of charities and voluntary and community groups by the provision and management for such organisations of office accommodation, daycare facilities, conference, training, information, advice, payroll and other facilities, services or support.

Structure, Governance and Management

Structure

The Confederation of Community Groups is a company limited by guarantee and does not have a share capital. It is governed by articles of association and the liability of each member is limited to an amount not exceeding £1.

The Confederation of Community Groups has an induction programme for new executive committee members as part of which they receive a comprehensive induction pack and attend an induction meeting with the senior management team in which they are advised of their legal responsibility, main duties and roles.

The Executive committee have ultimate legal and financial responsibility for the affairs of Confederation of Community Groups, although the management of the organisation is generally delegated to the staff. The management committee meets on a monthly or bi-monthly basis.

The Confederation of Community Groups of Newry & District

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

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

Review of Activities, Achievements and Performance

During the year we provided high quality projects and services and combined this work with our role as a sub-regional network and community development support organisation. We collaborated with a wide range of partners, hosted a number of seminars and responded to a range of consultations. We continued to advocate on behalf of the Com/Vol sector in relation to economic development, community infrastructure, health & wellbeing and Community engagement. Despite dealing with restrictions stemming from the Covid 19 pandemic (and recovery) we were able to adapt systems and provide our services throughout the year.

Through our social enterprise (Ballybot House and An Stóras) we delivered affordable office accommodation, retail, day-care and, due to Covid, limited venue hire/conference facilities. These revenues together with other generated income in our Resource centre and back-office generated approximately 52% of total "normal" revenues (excluding covid recovery / cost of living funding) in the period.

We provided capacity building, advice and support to a wide range of local community groups in areas such as :

- Assistance with drafting Constitutions
- Guidance on organizational structure and development
- Internet access and training
- Risk assessments and Insurance,
- Financial control and management,
- Grant-tracker advice and help with grant applications for project activity,
- Access N.I. Enhanced Disclosure Checks.

Through the Neighbourhood Renewal Programme the Confederation has been able to offer weekly support to community associations in the most deprived areas of Newry City. This work has seen continued improvement in governance structures within local groups and has facilitated the delivery of a varied range of services and activities in local areas.

Outside Newry City we worked with a wide range of additional community and sporting groups in 2022/23 including; Kilkeel COI Seeds of Hope, Moneydarragh Community Hub, VOCAL (Victims Of Conflict Arriving Locally), Caring Coins Association, FIT Club, Well Lane Warriors, Newtownhamilton Men's shed, U3A, Rural Health Partnership, Davina's Ark, Silvery Light Sailing, Newry & Mourne Enterprise Agency, Forkhill pre-school Playgroup, Newry & Mourne Community Transport, Polish Families Community Association, Autism Families, Larchmount Residents group, Derramore Men's Shed, Brookvale Youth club, SNAP (Special Needs Autism Project), Rathore School Parents & Friends Group, Young LGBT Group, New Town Together, SWAGAT - Indian Families Association

We assisted 14 groups in relation to Charity Registration, accounting, reporting and compliance. We provided additional training, operational planning and sourcing of funding with a large number of groups. We continued to take an active role in Community Planning (in particular with the engagement process between the statutory bodies and the com/vol sector) through our membership of local DEA groups.

We delivered 10 Community Development courses focusing on good governance and compliance issues to 15 groups / 60 participants. We also delivered two face-to-face courses in Safeguarding Training for more than 30 people from 4 separate groups and facilitated an Emergency First aid training in January for 20 community participants from across the Newry & Mourne Area.

Unfortunately, our annual "Shining Light" celebration event for volunteers had to be again postponed due to Covid concerns however we held a number of small scale events for our volunteers throughout the period. Our GM /GN volunteers also undertook the following training in this period: RNIB (adaptations and awareness), Autism experience Bus, Basic Awareness safeguarding of children and vulnerable adults, Dementia Awareness (Alzheimer's Society) and IT Training on new system (30 volunteers).

We developed our cross border "Circle of Learning Programme" in conjunction with Cooperation Ireland. As part of the project CCG identified four groups that would benefit from involvement in the Project and provided mentoring support to them. These included: SWAGATH Indian Families Association, New Town Together, SNAP and the Crisis Café.

We assisted each group with the completion of a Baseline Skills Audit and Action Plan which helped us chart where the group was at the start of the project, what issues each group would like help with and what the group would like to do for its Social Action Plan. We then assisted them in addressing key development issues and offered them a chance to design a social action project. Each social action project which was delivered complimented the thematic pillars of the Reconciliation Fund enabling groups to address issues of peacebuilding, networking and growing connections.

The Confederation of Community Groups of Newry & District

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

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023.

Older Peoples Community Programme:

Our Good Morning Service volunteers provided 1875 hours of engagement with older people throughout the year. Our volunteers were able, with the support of our staff, to provide the service from their homes or from within Ballybot House following a major overhaul of our services. We now have a fully functional cloud-based volunteering platform. Our Caring Neighbour Volunteer Service delivered calls to "cared for" people and their informal carers resident in the Southern Health and Social Care Trust.

Our Good Day Good Carer service provided a confidential telephone support service for older carers offering ongoing support and a listening ear. The service provided information, advice and signposting to other services such as respite breaks, benefit entitlement, aids and adaptations, housing matters and health and wellbeing. Our dedicated volunteers provided 1340 hours of calls to carers in the community.

In 2022/23 the project also helped deliver the Millennium Volunteer programme locally in partnership with VNOW in 4 schools with 29 participants actively engaged in a Summer Scheme.

Covid Recovery & Emerging Issues:

We continued to act as com/vol sector representatives on NMDDC's Community Coordination Hub (CCH) and have engaged with statutory departments and others to help coordinate the response to the Covid 19 recovery and more recently the cost-of-living crisis.

CCG, together with SSF colleagues, were able to coordinate an additional £100k DfC Covid Recovery / Cost of Living crisis funding (allocated via trusted partners in the com/vol sector and targeted at the most disadvantaged in our community) and £80k for a pilot Social Supermarket scheme (SSM delivered by our partner Clanrye Group). We demonstrated the capacity to deliver quickly "on the ground" and the ability to deal with emergency situations as they arise.

We continued to engage with the com/vol sector in the Newry, S Armagh and S Down area including food banks, SVdP etc. We helped coordinate the 6 week Norbrook "We care at Christmas" programme and follow up distribution of donated food Feb/Mar 23. We also agreed to coordinate a £25k funding programme for people struggling to pay utility bills (funded by Newry Credit Union) which started Jan 23.

We attended NICVA's Cost of Living crisis (Sep 22) and a further meeting of Com/Vol sectors "Emergency Leadership Group" with Minister Hargey (27/9/22) re emerging issues, funding concerns, lack of govt and cost of living crisis. We also met with the Head of NI Civil service (Jayne Brady) in Nov 22 to discuss Cost of Living (COL) crisis and issues affecting com/vol sector and attended further COL meetings between Jan - Mar 23.

Financial Results

At the end of the financial year the charity has assets of £2,620,274 (2022 - £2,833,765) and liabilities of £170,437 (2022 - £404,349). The net assets of the charity have increased by £20,421.

Reserves Position and Policy

The Trustees consider it prudent to hold monies in reserve in the event that unforeseen circumstances should lead to financial difficulties which might put the future of its employment capacity and general charitable work in jeopardy. The policy is to maintain a level of free reserves which meets the needs of the organisation both at the current time and in the foreseeable future. Free reserves are its total funds excluding restricted funds, designated funds or income funds.

Principal Risks and Uncertainties

The management committee has actively reviewed the major risks which the charity faces and believes that the charity has sufficient resources in the event of adverse conditions. The management committee has also examined other business and operational risks, which the charity faces and confirms that it has established systems to mitigate significant risks.

The Confederation of Community Groups of Newry & District
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TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2023

Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Ewan Morgan
Kathleen Lowry
Rosemarie McDonnell
Anne Woods
Deirdre Shields
Rosemary Rooney
David Cunningham (Resigned 14 September 2022)
Colin Hanna
Marie-Claire Fitzpatrick (Appointed 14 July 2023)

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served during the financial year was:

Raymond Jackson

Compliance with Sector-Wide Legislation and Standards

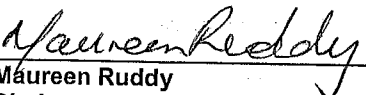
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. The Confederation of Community Groups of Newry & District subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

The Auditors

The auditors, Malone Accounting, (Chartered Accountants) have indicated their willingness to continue in office in accordance with the provisions of Section 485 of the Companies Act 2006.

Approved by the Board of Trustees on 26 October 2023 and signed on its behalf by:


Maureen Ruddy
Chairperson

The Confederation of Community Groups of Newry & District

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 March 2023

The trustees, who are also directors of The Confederation of Community Groups of Newry & District for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". 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 affairs of the charity and of the net income or expenditure of the charity for that period.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

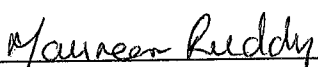
As explained in note 3, state whether the applicable in the UK and Republic of Ireland FRS 102 has been followed;

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006 and. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information (information needed by the charity's auditor in connection with preparing the auditor's report) of which the charity's auditor is unaware, and
- the trustees have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Approved by the Board of Trustees on 26 October 2023 and signed on its behalf by:



Maureen Ruddy
Chairperson

INDEPENDENT AUDITOR'S REPORT

to the Members of The Confederation of Community Groups of Newry & District

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

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of The Confederation of Community Groups of Newry & District ('the charity') for the financial year ended 31 March 2023 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act (Northern Ireland) 2008.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other Information

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

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 course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

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

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

INDEPENDENT AUDITOR'S REPORT

to the Members of The Confederation of Community Groups of Newry & District

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

Responsibilities of trustees for the financial statements

As explained more fully in the Statement of Trustees' Responsibilities set out on page 8, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal controls 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non compliance with laws and regulations, was as follows:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non compliance with applicable laws and regulations; and
- We identified laws and regulations applicable to the company through discussions with directors and/or senior management and from our commercial knowledge and experience of the sector.

We focussed on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health & safety legislation:

- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- Identified laws and regulations were communicated within the audit team regularly and the team remained alert to instance of non compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur by:

- Making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and
- Considering the internal controls in place to mitigate risks of fraud and non compliance with laws and regulations.

In response to the risk of irregularities and non compliance with laws and regulations, we designed procedures which included but were not limited to:

- agreeing financial statements disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and the charity' legal advisors.

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

INDEPENDENT AUDITOR'S REPORT

to the Members of The Confederation of Community Groups of Newry & District

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

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

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

B Malone

Brendan Malone (Senior Statutory Auditor)

for and on behalf of

MALONE ACCOUNTING

Chartered Accountants and Registered Auditors

12 Causeway Road

Newcastle

County Down

BT33 0DL

Northern Ireland

26 October 2023

The Confederation of Community Groups of Newry & District

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

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 March 2023

| | Notes | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | Total Funds 2023 £ | Unrestricted Funds 2022 £ | Restricted Funds 2022 £ | Total Funds 2022 £ |
|---|-------|------------------------------------|----------------------------------|-----------------------------|------------------------------------|----------------------------------|-----------------------------|
| Incoming Resources | | | | | | | |
| Charitable activities | | | | | | | |
| - Grants from governments and other co-funders | 4.1 | 42,740 | 309,640 | 352,380 | 32,236 | 689,507 | 721,743 |
| Activities for generating funds | 4.2 | 286,252 | - | 286,252 | 284,697 | - | 284,697 |
| Other income | 4.3 | - | - | - | 11,657 | - | 11,657 |
| Total income | | 328,992 | 309,640 | 638,632 | 328,590 | 689,507 | 1,018,097 |
| Expenditure | | | | | | | |
| Charitable activities | 5.1 | 329,625 | 288,586 | 618,211 | 298,300 | 684,496 | 982,796 |
| Net income/(expenditure) | | (633) | 21,054 | 20,421 | 30,290 | 5,011 | 35,301 |
| Transfers between funds | | - | - | - | - | - | - |
| Net movement in funds for the financial year | | (633) | 21,054 | 20,421 | 30,290 | 5,011 | 35,301 |
| Reconciliation of funds: | | | | | | | |
| Total funds beginning of the year | 15 | 2,523,648 | (94,232) | 2,429,416 | 2,493,358 | (99,243) | 2,394,115 |
| Total funds at the end of the year | | 2,523,015 | (73,178) | 2,449,837 | 2,523,648 | (94,232) | 2,429,416 |

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

The Confederation of Community Groups of Newry & District

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

Company Number: NI022294

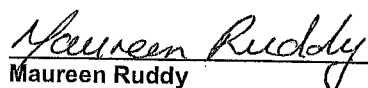
BALANCE SHEET

as at 31 March 2023

| | Notes | 2023 £ | 2022 £ |
|---|-------|------------------|------------------|
| Fixed Assets | | | |
| Tangible assets | 9 | 2,094,431 | 2,098,163 |
| Investments | 10 | 1 | 1 |
| | | <u>2,094,432</u> | <u>2,098,164</u> |
| Current Assets | | | |
| Debtors | 11 | 78,136 | 324,362 |
| Cash at bank and in hand | 12 | 447,706 | 411,239 |
| | | <u>525,842</u> | <u>735,601</u> |
| Creditors: Amounts falling due within one year | 13 | <u>(170,437)</u> | <u>(404,349)</u> |
| Net Current Assets | | <u>355,405</u> | <u>331,252</u> |
| Total Assets less Current Liabilities | | <u>2,449,837</u> | <u>2,429,416</u> |
| Funds | | | |
| Restricted trust funds | | (73,178) | (94,232) |
| Designated funds (Unrestricted) | | 1,265,219 | 1,265,219 |
| General fund (unrestricted) | | 1,257,796 | 1,258,429 |
| Total funds | 15 | <u>2,449,837</u> | <u>2,429,416</u> |

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Approved by the Board of Trustees and authorised for issue on 26 October 2023 and signed on its behalf by


Maureen Ruddy
Chairperson

The Confederation of Community Groups of Newry & District
STATEMENT OF CASH FLOWS
for the financial year ended 31 March 2023

| | Notes | 2023 £ | 2022 £ |
|---|-----------|-----------------------|-----------------------|
| Cash flows from operating activities | | | |
| Net movement in funds | | 20,421 | 35,301 |
| Adjustments for: | | | |
| Depreciation | | 3,732 | 3,393 |
| | | <u>24,153</u> | <u>38,694</u> |
| Movements in working capital: | | | |
| Movement in debtors | | 246,226 | (252,343) |
| Movement in creditors | | (118,455) | 108,935 |
| | | <u>151,924</u> | <u>(104,714)</u> |
| Cash generated from/(used in) operations | | <u>151,924</u> | <u>(104,714)</u> |
| Net increase/(decrease) in cash and cash equivalents | | 151,924 | (104,714) |
| Cash and cash equivalents at the beginning of the year | | 195,866 | 300,580 |
| Cash and cash equivalents at the end of the year | 12 | <u>347,790</u> | <u>195,866</u> |

The Confederation of Community Groups of Newry & District

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

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

1. GENERAL INFORMATION

The Confederation of Community Groups of Newry & District is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is Ballybot House, Newry, County Down, BT35 8BG which is also the principal place of business of the charity. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 March 2023 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102".

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General funds & Designated funds.

General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

Designated funds form part of the company's unrestricted funds and are those funds which are to be used for particular purposes in the future. The designated fund is in respect of the funding received for the An Stóras Building.

Incoming Resources

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

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for the financial year ended 31 March 2023

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

| | | |
|----------------------------------|---|----------------------|
| Fixtures, fittings and equipment | - | 20% Reducing Balance |
|----------------------------------|---|----------------------|

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other financial fixed asset investments together with any related tax credit is recognised in the income and expenditure account in the financial year in which it is receivable.

Debtors

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

3. GOING CONCERN

These financial statements have been prepared on a going concern basis due to the forecast availability of continuing grant assistance and unrestricted income.

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

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| 4. INCOME | | | | |
|--|-------------------------------------|-----------------------------------|-------------------|-------------------|
| 4.1 CHARITABLE ACTIVITIES | Unrestricted Funds £ | Restricted Funds £ | 2023 £ | 2022 £ |
| Grants from governments and other co-funders: | | | | |
| DFC (Community Investment Fund) | - | 66,508 | 66,508 | 64,385 |
| NMDDC (Neighbourhood Renewal Grants) | - | 51,366 | 51,366 | 51,453 |
| SHSCT (Older People) | - | 38,072 | 38,072 | 39,065 |
| HSCB Out-Bound Telephone Support | - | 30,000 | 30,000 | 30,000 |
| NMDDC Core Fund | 25,800 | - | 25,800 | 25,800 |
| Co-Operation Ireland (Circle of Learning) | 16,940 | - | 16,940 | 4,000 |
| PCSP Older People Home Secured Support | - | 10,270 | 10,270 | - |
| HSCB Caring Neighbour Pilot Project | - | 5,222 | 5,222 | 7,525 |
| SHSCT Volunteer Student Recruitment Scheme | - | 2,250 | 2,250 | 2,250 |
| Community Work & Education | - | 1,772 | 1,772 | 851 |
| SSM Food Crisis EOI | - | 48,285 | 48,285 | - |
| SSM Covid Food Support | - | 40,964 | 40,964 | - |
| SSF Covid Recovery Addendum | - | 8,651 | 8,651 | 366,385 |
| SHSCT (Wave Project) | - | 3,780 | 3,780 | 15,120 |
| DFC/VCD Energy Grant | - | 1,500 | 1,500 | - |
| Newry Credit Union Utilities Fund | - | 1,000 | 1,000 | - |
| DFC/CCG EOI Scheme | - | - | - | 89,901 |
| DFC (Access to Food Scheme) | - | - | - | 25,008 |
| | <u>42,740</u> | <u>309,640</u> | <u>352,380</u> | <u>721,743</u> |
| 4.2 OTHER TRADING ACTIVITIES | Unrestricted Funds £ | Restricted Funds £ | 2023 £ | 2022 £ |
| Ballybot House Development | 242,247 | - | 242,247 | 225,094 |
| Management Fees | 31,900 | - | 31,900 | 39,572 |
| Allocation of Overhead Costs to Projects | 6,248 | - | 6,248 | 15,665 |
| Resource Centre | 4,517 | - | 4,517 | 3,386 |
| Affiliation fees | 1,340 | - | 1,340 | 980 |
| | <u>286,252</u> | <u>-</u> | <u>286,252</u> | <u>284,697</u> |
| 4.3 OTHER INCOME | Unrestricted Funds £ | Restricted Funds £ | 2023 £ | 2022 £ |
| Corona Virus Job Retention Scheme | - | - | - | 11,657 |

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NOTES TO THE FINANCIAL STATEMENTS

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for the financial year ended 31 March 2023

5. EXPENDITURE

5.1 CHARITABLE ACTIVITIES

| | Direct Costs £ | Other Costs £ | Support Costs £ | 2023 £ | 2022 £ |
|---|----------------------|---------------------|-----------------------|----------------|----------------|
| Charitable Activities | 316,473 | - | 129,412 | 445,885 | 435,056 |
| NMDDC Neighbourhood Renewal | 54,638 | - | 6,382 | 61,020 | 56,785 |
| SSM Food Crisis EOI | 48,284 | - | - | 48,284 | - |
| SSM Covid Food Support | 40,964 | - | - | 40,964 | - |
| Covid Recovery Addendum | 8,651 | - | - | 8,651 | 366,385 |
| Co-Operation Ireland (Circle of Learning) | 5,654 | - | - | 5,654 | 3,317 |
| Community Work & Education | 1,958 | - | - | 1,958 | 851 |
| Newry Credit Union Utilities Fund | 1,000 | - | - | 1,000 | - |
| Volunteer Expenses | - | - | 705 | 705 | 2,103 |
| Wave Project | 700 | - | - | 700 | - |
| Covid-19 Grants | - | - | - | - | 89,901 |
| Access to Food Scheme | - | - | - | - | 25,008 |
| Governance Costs (Note 5.2) | 3,390 | - | - | 3,390 | 3,390 |
| | <u>481,712</u> | <u>-</u> | <u>136,499</u> | <u>618,211</u> | <u>982,796</u> |

5.2 GOVERNANCE COSTS

| | Direct Costs £ | Other Costs £ | Support Costs £ | 2023 £ | 2022 £ |
|--|----------------------|---------------------|-----------------------|-----------|-----------|
| Charitable activities - governance costs | 3,390 | - | - | 3,390 | 3,390 |

6. ANALYSIS OF SUPPORT COSTS

| | 2023 £ | 2022 £ |
|------------------------------------|----------------|----------------|
| Administration & Management Charge | 30,400 | 30,900 |
| Printing & Stationery | 8,296 | 6,758 |
| Light & Heat | 30,325 | 20,253 |
| Telephone | 14,186 | 11,445 |
| Rent & Service Charge | 7,759 | 5,992 |
| Repairs & Maintenance | 15,440 | 19,262 |
| Depreciation | 3,732 | 3,393 |
| Computer Costs | 2,550 | 32,302 |
| Health & Safety | 764 | 744 |
| Insurance | 9,202 | 8,547 |
| General Expenses | 4,716 | 3,549 |
| Consultancy | - | 700 |
| Hospitality | 3,509 | 1,374 |
| Staff Training | 1,647 | 1,162 |
| Water rates | 973 | 1,332 |
| Volunteer Expenses | 705 | 2,103 |
| Bank fees | 1,245 | 333 |
| | <u>135,449</u> | <u>150,149</u> |

7. NET INCOMING RESOURCES

| | 2023 £ | 2022 £ |
|--|-----------|-----------|
| Net Incoming Resources are stated after charging/(crediting): | | |
| Depreciation of tangible assets | 3,732 | 3,393 |
| Auditor's remuneration: - audit services | 3,390 | 3,390 |

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8. EMPLOYEES AND REMUNERATION

The staff costs comprise:

| | 2023 £ | 2022 £ |
|-----------------------|----------------|----------------|
| Wages and salaries | 325,197 | 298,572 |
| Social security costs | 24,954 | 22,167 |
| Pension costs | 17,687 | 17,179 |
| | <u>367,838</u> | <u>337,918</u> |

The average number of employees through the year was 11.

No employee earned more than £60,000 per annum (2022-Nil).

The trustees were not paid or reimbursed for expenses during the year.

The key management personnel of the charity comprises the trustees and the chief executive.

9. TANGIBLE FIXED ASSETS

| Cost or Valuation | Buildings £ | Fixtures, fittings and equipment £ | Total £ |
|-------------------------------|------------------|---|------------------|
| At 31 March 2023 | 2,094,431 | 341,717 | 2,436,148 |
| Depreciation | | | |
| At 1 April 2022 | - | 337,985 | 337,985 |
| Charge for the financial year | - | 3,732 | 3,732 |
| At 31 March 2023 | - | 341,717 | 341,717 |
| Net book value | | | |
| At 31 March 2023 | <u>2,094,431</u> | - | <u>2,094,431</u> |
| At 31 March 2022 | <u>2,094,431</u> | <u>3,732</u> | <u>2,098,163</u> |

10. INVESTMENTS

| | | |
|-----------------------|--|---|
| Investments | | £ |
| Cost | | |
| At 31 March 2023 | | 1 |
| Net book value | | |
| At 31 March 2023 | | 1 |
| At 31 March 2022 | | 1 |

11. DEBTORS

| | 2023 £ | 2022 £ |
|--------------------------------|---------------|----------------|
| Trade debtors | 28,419 | 29,018 |
| Grant debtors | 48,667 | 293,423 |
| Prepayments and accrued income | 1,050 | 1,921 |
| | <u>78,136</u> | <u>324,362</u> |

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2023

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| | | |
|--------------------------------------|----------------|----------------|
| 12. CASH AND CASH EQUIVALENTS | 2023 | 2022 |
| | £ | £ |
| Cash and bank balances | 447,706 | 411,239 |
| Bank overdrafts | (99,916) | (215,373) |
| | <u>347,790</u> | <u>195,866</u> |

| | | |
|--|----------------|----------------|
| 13. CREDITORS | 2023 | 2022 |
| Amounts falling due within one year | £ | £ |
| Bank overdrafts | 99,916 | 215,373 |
| Taxation and social security costs | 9,249 | 9,096 |
| Accruals and deferred income | 61,272 | 179,880 |
| | <u>170,437</u> | <u>404,349</u> |

The Department of Health and the Department for Infrastructure hold as security a deed of covenant and charge to the amount of £100,000 and £400,000 respectively in respect of the company's property at Cornmarket, Newry.

The Department of Agriculture, Environment & Rural affairs for N Ireland also hold as security an all monies debenture in respect of the land and premises at Cornmarket, Newry.

The Department for Communities hold a fixed charge on the An Stóras building.

Bank of Ireland hold a floating debenture over the company.

| | | |
|--------------------------------|------------------|------------------|
| 14. RESERVES | 2023 | 2022 |
| | £ | £ |
| At the beginning of the year | 2,429,416 | 2,394,115 |
| Surplus for the financial year | 20,421 | 35,301 |
| | <u>2,449,837</u> | <u>2,429,416</u> |

| | | | |
|---|---------------------|-------------------|------------------|
| 15. FUNDS | | | |
| 15.1 RECONCILIATION OF MOVEMENT IN FUNDS | Unrestricted | Restricted | Total |
| | Funds | Funds | Funds |
| | £ | £ | £ |
| At 1 April 2021 | 2,493,358 | (99,243) | 2,394,115 |
| Movement during the financial year | 30,290 | 5,011 | 35,301 |
| At 31 March 2022 | 2,523,648 | (94,232) | 2,429,416 |
| Movement during the financial year | (633) | 21,054 | 20,421 |
| At 31 March 2023 | <u>2,523,015</u> | <u>(73,178)</u> | <u>2,449,837</u> |

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for the financial year ended 31 March 2023

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15.2 ANALYSIS OF MOVEMENTS ON FUNDS

| | Balance 1 April 2022 £ | Income £ | Expenditure £ | Transfers between funds £ | Balance 31 March 2023 £ |
|---|---------------------------------|-----------------------|-----------------------|------------------------------------|----------------------------------|
| Restricted funds | | | | | |
| Ballybot House Development | (767) | 1,000 | 1,000 | - | (767) |
| Community Investment Fund | (36,651) | 68,008 | 63,121 | - | (31,764) |
| Community Store | 2,354 | - | - | - | 2,354 |
| Community Work & Education | 9,755 | 1,050 | 1,958 | - | 8,847 |
| Neighbourhood Renewal 3 | (83,019) | 51,366 | 61,220 | - | (92,873) |
| Newry, Mourne & Down District Council | 25,439 | 97,900 | 73,219 | - | 50,120 |
| Neighbourhood Renewal Volunteering & Older People's project | (11,343) | 90,316 | 88,068 | - | (9,095) |
| | <u>(94,232)</u> | <u>309,640</u> | <u>288,586</u> | <u>-</u> | <u>(73,178)</u> |
| Unrestricted funds | | | | | |
| An Storas | 1,265,219 | - | - | - | 1,265,219 |
| Ballybot House Development | 1,369,244 | 251,161 | 188,973 | - | 1,431,432 |
| Community Resource Centre | 6,990 | 4,517 | 1,162 | - | 10,345 |
| General Fund | (14,662) | 46,464 | 109,751 | - | (77,949) |
| Newry, Mourne & Down District Council | (103,143) | 25,800 | 28,689 | - | (106,032) |
| | <u>2,523,648</u> | <u>327,942</u> | <u>(328,575)</u> | <u>-</u> | <u>2,523,015</u> |
| Total funds | <u>2,429,416</u> | <u>637,582</u> | <u>617,161</u> | <u>-</u> | <u>2,449,837</u> |

16. STATUS

The charity is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

17. CONTINGENT LIABILITIES

The Confederation of Community Groups has obligations under standard grant letters of offer to repay amounts received as grants in the event of the breach of or non-compliance with the conditions of the agreements. At present the trustees believe that all grant conditions have been complied with, and that no liabilities exist.

18. POST-BALANCE SHEET EVENTS

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

19. RELATED PARTY

There have been no related party transactions in the reporting period that require disclosure.

19. FINANCIAL INSTRUMENTS

The charity has elected to apply the provisions of section 11 'Basic Financial Instruments' and section 12 'Other financial instruments issues' of FRS 102 to all of its financial instruments.

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

