

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 2024

Malone Accounting Ltd
Chartered Accountants and Registered Auditors
12 Causeway Road
NEWCASTLE
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

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TRUSTEES' AND OTHER INFORMATION

Trustees	Ewan Morgan Kathleen Lowry Rosemarie McDonnell Anne Woods Deirdre Shields Rosemary Rooney Colin Hanna Marie-Claire Fitzpatrick (Appointed 14 July 2023) Kerrie Havern (Appointed 26 October 2023) Moira O'Shea (Appointed 26 October 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 Ltd Chartered Accountants and Registered Auditors 12 Causeway Road NEWCASTLE Down BT33 0DL Northern Ireland
Principal Bankers	Bank of Ireland 12 Trevor Hill Newry County Down BT34 1DT
Solicitors	Ciaran Raffety 83 Hill Street Newry County Down BT34 1DG Northern Ireland

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 2024

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 2024.

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 2024.

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 12 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

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TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2024

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 several 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.

Through our social enterprise (Ballybot House and An Stóras) we delivered affordable office accommodation, retail, day-care and venue hire/conference facilities. These revenues together with other generated income in our Resource centre and back-office generated approximately 53% of total "normal" revenues (excluding Hardship / 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 2023/24 including; Soul Sisters (Cullyhanna), WALD Centre (Cullyhanna), Newtown(Hamilton)Together - Women' s group, Derramore Men's shed (Bessbrook), Lislea Men's Shed, Newry Street Unite (Kilkeel), Moneydarragh Community Hub, Clonduff GAC (Hilltown), Brookvale Youth Club (Bessbrook), Derramore Training & Development Association (Bessbrook), Craobh Rua Hurling Club (Bessbrook), Oriel Traditional Music Archive (Armagh / Louth/ Monaghan), Swagath Indian Group (N&M wide), Tinnitus Group (Newry & Mourne wide).

We assisted 16 groups in relation to Charity Registration, accounting, reporting and compliance. We provided additional training, operational planning and sourcing of funding with many 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 Forums.

We delivered 12 Community Development courses focusing on good governance and compliance issues to 17 groups. We also delivered courses in Safeguarding Training and First Aid. In the period CCG facilitated & delivered training to 280 participants across the Newry and Mourne area in the above courses.

We have been working and delivering on the cross-border Circle of Learning project for the past number of years and were delighted to continue this work into the 2023 to 2024 period. This innovative project is funded by the Department of Foreign Affairs, Reconciliation Fund, and project managed by Co-Operation Ireland. CCG are one of four Hubs involved with the project, the other Hubs being County Armagh Community Development, Dundalk Youth Partnership and the Clones Family Resource Centre.

Each group received bespoke community development support tailored to their individual needs, and it helped them complete Baseline Skills Audits and Action Plans for the groups. CCG then assisted with the design of individual Social Action Plans to address key development issues in each locality to compliment the thematic pillars of the Reconciliation Fund, enabling groups to address issues of peacebuilding, networking and growing connections.

Older Peoples Community Programme:

Our Good Day Good Carer service came to an end and has been merged into the new Good Morning contract. During the period up to November 2023, when the new service came into being, The Good Day Good Carer Service made a total of 3813 calls to older carers right across the Southern Trust area. The average call time was 15 minutes, and this equated to 953 volunteer hours engaging with and lending support to older isolated carers in the community.

The CCG's Good Morning project in Newry and Mourne has been consolidating our volunteer base which now stands at 75 volunteers, expanding our volunteer network in hubs, and continuing our work engaging with key trust teams. We have been active in engaging with a number of community groups to form as Community Volunteering Hubs as part of the CCG's Good Morning programme.

The Confederation of Community Groups of Newry & District

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TRUSTEES' ANNUAL REPORT

for the financial year ended 31 March 2024

Community Hubs for the Good Morning programme are now developed in the Newry & Mourne area with groups including WALD Centre (Cullyhanna), Lislea Men's Shed, Newry Street Unite, Kilkeel, and Clonduff GAC. In the ABC Council area we are actively working with ABC Network Portadown and the West Armagh consortium, Armagh men's Shed and The Vibe Armagh.

23573 calls were made in the year by our volunteers devoting 3066 hours to the service.

Cost of Living / Hardship 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 cost-of-living crisis.

CCG, together with SSF colleagues, helped co-ordinate a DfC "cost of Living" (COL) funding programme (approx. £180k) via our established "EOI" and "Trusted Partner scheme" and engaged with the com/vol sector in the Newry, S Armagh and S Down area including food banks, SVdP etc.

We completed the distribution of a £25k funding programme for people struggling to pay utility bills (funded by Newry Credit Union). This funding complemented the DfC "COL" funding (which was restricted to Food only).

As lead partner on behalf of the Strategic Stakeholder Forum (SSF) for DfC's "Hardship Fund" programme we were able to co-ordinate a further £383k funding in the period Oct 23 – Mar 24 period.

We helped coordinate Norbrook's "We Care at Christmas" programme (including distribution of cooked food, food hampers and toys) over a six week period up to Christmas and included 3 "older peoples" meals hosted at Norbrook headquarters. We also coordinated Norbrook's Easter Good Friday meal on wheels (150 meals distributed 26/3/24).

Civic Policy / Wider engagement

We attended Community Development Network Forum (CDNF) meetings throughout the period and attended meetings with NICVA and DfC (CSSP) to discuss Cost of Living (COL) crisis, civic infrastructure, and VCD funding issues.

CCG staff attended "People & Place Review" meetings and regional meetings of the 36 NR Partnerships throughout the year as part of the wider review of regional support programmes and met with Colm Boyle (Permanent Secretary DfC) and Jayne Brady (Head of Civil service).

Financial Results

At the end of the financial year the charity has assets of £2,670,105 (2023 - £2,620,274) and liabilities of £254,106 (2023 - £170,437). The net assets of the charity have decreased by £(33,838).

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 2024

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
Colin Hanna
Marie-Claire Fitzpatrick (Appointed 14 July 2023)
Kerrie Havern (Appointed 26 October 2023)
Moira O'Shea (Appointed 26 October 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

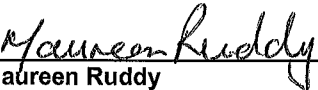
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. The Confederation of Community Groups of Newry & District subscribes to and is compliant with the following:

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

The Auditors

The auditors, Malone Accounting Ltd, (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 17 October 2024 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 2024

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.

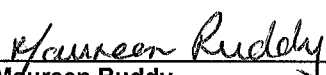
As explained in note 3, state whether the applicable in the UK and Republic of Ireland FRS 102 has been followed;

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. 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 17 October 2024 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 2024 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 2024 and of its deficit 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.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

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)

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 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.

Responsibilities of trustees for the financial statements

As explained more fully in the Statement of Trustees' Responsibilities set out on page 7, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as 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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Further information regarding the scope of our responsibilities as auditor

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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)

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

Down

BT33 0DL

17 October 2024

The Confederation of Community Groups of Newry & District

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STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 31 March 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Incoming Resources							
Charitable activities							
Grants from governments and other co-funders	4.1	31,950	553,075	585,025	42,740	309,640	352,380
Activities for generating funds	4.2	290,887	-	290,887	286,252	-	286,252
Total income		322,837	553,075	875,912	328,992	309,640	638,632
Expenditure							
Charitable activities	5.1	343,844	565,906	909,750	329,625	288,586	618,211
Net income/(expenditure)		(21,007)	(12,831)	(33,838)	(633)	21,054	20,421
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		(21,007)	(12,831)	(33,838)	(633)	21,054	20,421
Reconciliation of funds:							
Total funds beginning of the year	15	2,523,015	(73,178)	2,449,837	2,523,648	(94,232)	2,429,416
Total funds at the end of the year		2,502,008	(86,009)	2,415,999	2,523,015	(73,178)	2,449,837

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

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Company Number: NI022294

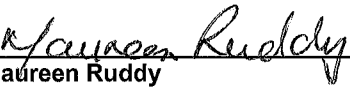
BALANCE SHEET

as at 31 March 2024

		2024	2023
	Notes	£	£
Fixed Assets			
Tangible assets	9	2,094,431	2,094,431
Investments	10	1	1
		<u>2,094,432</u>	<u>2,094,432</u>
Current Assets			
Debtors	11	179,641	78,136
Cash at bank and in hand	12	396,032	447,706
		<u>575,673</u>	<u>525,842</u>
Creditors: Amounts falling due within one year	13	<u>(254,106)</u>	<u>(170,437)</u>
Net Current Assets		<u>321,567</u>	<u>355,405</u>
Total Assets less Current Liabilities		<u>2,415,999</u>	<u>2,449,837</u>
Funds			
Restricted trust funds		(86,009)	(73,178)
Designated funds (Unrestricted)		1,265,219	1,265,219
General fund (unrestricted)		1,236,789	1,257,796
Total funds	15	<u>2,415,999</u>	<u>2,449,837</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 17 October 2024 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 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Net movement in funds		(33,838)	20,421
Adjustments for:			
Depreciation		-	3,732
		<u>(33,838)</u>	<u>24,153</u>
Movements in working capital:			
Movement in debtors		(101,505)	246,226
Movement in creditors		96,527	(118,455)
		<u>(38,816)</u>	<u>151,924</u>
Cash (used in)/generated from operations		<u>(38,816)</u>	<u>151,924</u>
Net (decrease)/increase in cash and cash equivalents		(38,816)	151,924
Cash and cash equivalents at the beginning of the year		347,790	195,866
Cash and cash equivalents at the end of the year	12	<u>308,974</u>	<u>347,790</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 2024

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 (£) 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 2024 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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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.

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 income.

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4. INCOME						
4.1 CHARITABLE ACTIVITIES		Unrestricted Funds	Restricted Funds	2024	2023	
		£	£	£	£	
Grants from governments and other co-funders:						
	DFC Hardship Fund	-	161,211	161,211	-	
	DFC Social Supermarket Project	-	133,473	133,473	-	
	SSM Food Crisis EOI	-	26,207	26,207	48,285	
	Newry Credit Union Utilities Fund	-	24,000	24,000	1,000	
	DFC (Community Investment Fund)	-	64,641	64,641	66,508	
	SHSCT (Older People)	-	63,828	63,828	38,072	
	NMDDC (Neighbourhood Renewal Grants)	-	50,766	50,766	51,366	
	NMDDC Core Fund	25,800	-	25,800	25,800	
	HSCB Out-Bound Telephone Support	-	17,500	17,500	30,000	
	John Moore Foundation	-	10,000	10,000	-	
	Co-Operation Ireland (Circle of Learning)	6,150	-	6,150	16,940	
	Community Work & Education	-	1,449	1,449	1,772	
	PCSP Older People Home Secured Support	-	-	-	10,270	
	SHSCT Volunteer Student Recruitment Scheme	-	-	-	2,250	
	HSCB Caring Neighbour Pilot Project	-	-	-	5,222	
	SHSCT (Wave Project)	-	-	-	3,780	
	SSF Covid Recovery Addendum	-	-	-	8,651	
	DFC/VCD Energy Grant	-	-	-	1,500	
	SSM Covid Food Support	-	-	-	40,964	
		<u>31,950</u>	<u>553,075</u>	<u>585,025</u>	<u>352,380</u>	
4.2 OTHER TRADING ACTIVITIES		Unrestricted Funds	Restricted Funds	2024	2023	
		£	£	£	£	
	Ballybot House Development	239,153	-	239,153	242,247	
	Allocation of Overhead Costs to Projects	7,600	-	7,600	6,248	
	Resource Centre	5,894	-	5,894	4,517	
	Management Fees	37,200	-	37,200	31,900	
	Affiliation fees	1,040	-	1,040	1,340	
		<u>290,887</u>	<u>-</u>	<u>290,887</u>	<u>286,252</u>	
5. EXPENDITURE						
5.1 CHARITABLE ACTIVITIES		Direct Costs	Other Costs	Support Costs	2024	2023
		£	£	£	£	£
	DFC Hardship Grants	161,211	-	-	161,211	-
	DFC Social Supermarket Project	133,473	-	-	133,473	-
	SSM Food Crisis EOI	26,207	-	-	26,207	48,284
	Newry Credit Union Utilities Fund	24,000	-	-	24,000	1,000
	Charitable Activities	326,898	-	164,955	491,853	445,885
	NMDDC Neighbourhood Renewal	56,802	-	5,654	62,456	61,020
	Co-Operation Ireland (Circle of Learning)	4,861	-	-	4,861	5,654
	Governance Costs (Note 5.2)	3,390	-	-	3,390	3,390
	Community Work & Education	1,449	-	-	1,449	1,958
	Volunteer Expenses	-	-	850	850	705
	Wave Project	-	-	-	-	700
	Covid Recovery Addendum	-	-	-	-	8,651
	SSM Covid Food Support	-	-	-	-	40,964
		<u>738,291</u>	<u>-</u>	<u>171,459</u>	<u>909,750</u>	<u>618,211</u>

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5.2 GOVERNANCE COSTS	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Charitable activities - governance costs	3,390	-	-	3,390	3,390
6. ANALYSIS OF SUPPORT COSTS					
				2024 £	2023 £
Light & Heat				46,598	30,325
Repairs & Maintenance				33,218	15,440
Administration & Management Charge				30,423	30,400
Telephone				13,078	14,186
Computer Costs				9,885	2,550
Insurance				8,866	9,202
Rent & Service Charge				7,431	7,759
General Expenses				5,949	4,716
Printing & Stationery				5,947	8,296
Hospitality				4,764	3,509
Bank fees				2,022	1,245
Staff Training				1,612	1,647
Volunteer Expenses				850	705
Water rates				816	973
Health & Safety				-	764
Depreciation				-	3,732
				171,459	135,449
7. NET INCOMING RESOURCES					
				2024 £	2023 £
Net Incoming Resources are stated after charging/(crediting):					
Depreciation of tangible assets				-	3,732
Auditor's remuneration: - audit services				3,390	3,390
8. EMPLOYEES AND REMUNERATION					
Number of employees					
The average number of persons employed (including executive trustees) during the financial year was as follows:12					
				2024 Number	2023 Number
permanent				12	13
The staff costs comprise:					
				2024 £	2023 £
Wages and salaries				335,314	325,197
Social security costs				26,018	24,954
Pension costs				18,288	17,687
				379,620	367,838

No employees receive benefits of more than £60,000.

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9. TANGIBLE FIXED ASSETS

	Land and buildings freehold £	Fixtures, fittings and equipment £	Total £
Cost or Valuation			
At 31 March 2024	2,094,431	341,717	2,436,148
Depreciation			
At 31 March 2024	-	341,717	341,717
Net book value			
At 31 March 2024	<u>2,094,431</u>	<u>-</u>	<u>2,094,431</u>
At 31 March 2023	<u>2,094,431</u>	<u>-</u>	<u>2,094,431</u>

10. INVESTMENTS

	Group and participating undertakings £
Investments	
Cost	
At 31 March 2024	1
Net book value	
At 31 March 2024	1
At 31 March 2023	1

11. DEBTORS

	2024 £	2023 £
Trade debtors	11,819	28,419
Grant debtors	165,688	48,667
Prepayments	2,134	1,050
	<u>179,641</u>	<u>78,136</u>

12. CASH AND CASH EQUIVALENTS

	2024 £	2023 £
Cash and bank balances	396,032	447,706
Bank overdrafts	(87,058)	(99,916)
	<u>308,974</u>	<u>347,790</u>

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13. CREDITORS	2024	2023
Amounts falling due within one year	£	£
Bank overdrafts	87,058	99,916
Taxation and social security costs	9,376	9,249
Accruals and deferred income	157,672	61,272
	<u>254,106</u>	<u>170,437</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	2024	2023
	£	£
At the beginning of the year	2,449,837	2,429,416
(Deficit)/Surplus for the financial year	(33,838)	20,421
At the end of the year	<u>2,415,999</u>	<u>2,449,837</u>

15. FUNDS			
15.1 RECONCILIATION OF MOVEMENT IN FUNDS	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 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>
Movement during the financial year	(21,007)	(12,831)	(33,838)
At 31 March 2024	<u>2,502,008</u>	<u>(86,009)</u>	<u>2,415,999</u>

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15.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2024 £
Restricted funds					
Ballybot House Development	(767)	-	-	-	(767)
Community Investment Fund	(31,764)	64,641	61,474	-	(28,597)
Community Store	2,354	-	-	-	2,354
Community Work & Education	8,847	1,449	1,449	-	8,847
Credit Union Oil Fund	-	24,000	24,000	-	-
DFC Social Supermarket	-	133,473	133,473	-	-
Neighbourhood Renewal 3	(92,873)	50,766	62,656	-	(104,763)
Newry, Mourne & Down District Council	50,120	26,207	26,929	-	49,398
Neighbourhood Renewal Newry, Mourne & Down District Council Hardship Fund	-	161,211	161,211	-	-
Volunteering & Older People's project	(9,095)	91,328	94,714	-	(12,481)
	<u>(73,178)</u>	<u>553,075</u>	<u>565,906</u>	<u>-</u>	<u>(86,009)</u>
Unrestricted funds					
An Storas	1,265,219	-	-	-	1,265,219
Ballybot House Development	1,431,432	239,153	216,435	-	1,454,150
Community Resource Centre	10,345	5,894	1,313	-	14,926
General Fund	(77,949)	51,990	93,083	-	(119,042)
Newry, Mourne & Down District Council	(106,032)	25,800	33,013	-	(113,245)
	<u>2,523,015</u>	<u>322,837</u>	<u>(343,844)</u>	<u>-</u>	<u>2,502,008</u>
Total funds	<u>2,449,837</u>	<u>875,912</u>	<u>909,750</u>	<u>-</u>	<u>2,415,999</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.