

Community Places (NI)
Company Limited by Guarantee
Financial Statements
31 March 2023

Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Community Places (NI)
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2023

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Community Places (NI)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Community Places (NI)

Charity registration number 101428

Company registration number NI017958

Principal office and registered office 2 Downshire Place
Belfast
BT2 7JQ

The trustees

B Conway
M Graham
R Jackson
S Johnston
A McNickle
B Murtagh
C Polley
M Watt

Company secretary L O'Kane

Auditor Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Community Places (NI)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

Governing Document

Community Places (NI) is a company limited by guarantee which was incorporated under its previous name Community Technical Aid (Northern Ireland) Limited on 15 November 1984. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The company changed its name to Community Places (NI) on 27 March 2008.

In the event of the company being wound up members are required to contribute an amount not exceeding ten pounds.

Management

The company is managed by a voluntary Board of Directors which is elected from the membership. The Board of Directors are directors of the company under company law and are also charity trustees for the purposes of charity law.

The Board of Directors is elected annually from the membership of the company and consists of up to three individual members and not less than four nor no more than nine group (corporate) members. Half of the directors retire from office at each Annual General Meeting, those longest in office retiring first. Retiring directors are eligible for re-election if nominated.

When new directors are appointed to the Board they receive an induction which briefs them members on their roles and responsibilities as members of the board and company directors and outlines the company's strategic planning process; funding arrangements, project selection policy, staffing structure and policy work.

All members of the Board of Directors give their time voluntarily and receive no benefits or remuneration from the company.

Directors

The Directors, who are trustees for the purpose of charity law, who served during the financial year running from April 2022 to March 2023 and up to the date of this report were as follows:

B Conway
M Graham
R Jackson
S Johnston
A McNickle
B Murtagh
C Polley
M Watt

Directors' Responsibilities

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

Company law requires the Directors to prepare financial statements for each financial year. Under

Community Places (NI)

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Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Directors 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 company and of the profit or loss of the company for that year. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

Policies and Procedures

The company has a number of policies and procedures in place to which Directors and staff adhere. These are reviewed periodically to ensure they continue to meet the needs of the company and current legislation and include policies and procedures relating to declaring conflicts of interests; levels of company reserves, risk management; disclosure; fraud; quality assurance; equality, health and safety; the environment, financial procedures and staffing matters.

Risk Management

The company regularly undertakes an assessment of risks to which it might become exposed. It has a Risk Management Plan in place which identifies and categorises each potential risk; the likelihood of the risk occurring, causes and implications thereof and the actions to mitigate the risks. The company's Risk Management Plan was reviewed and updated in May 2023.

Related Parties

The company established a trading subsidiary - Community Technical Services - in June 1991. All directors of Community Places are also directors of CTS. The trading subsidiary, also a company limited by guarantee, donates its profits to the charity by way of a gift.

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Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

Objectives and activities

Objectives

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

- advance any charitable purpose for the benefit of the public by the provision of architectural, landscaping, planning and similar services to the voluntary sector seeking to develop and implement environmental, social, educational, housing, employment and recreational projects and by helping individuals to gain the knowledge to participate in town and country planning and related issues;
- advance the education of the public by carrying out research into community, social, economic, environmental and related topics and the public dissemination of the useful results.

Public Benefit

In planning and directing the work of the company the Board of Directors has considered and understands both elements of the public benefit requirement - that is, that there are direct benefits which are identifiable and are available to the public or a section of the public.

The company has identified the benefits for people and community groups as:

- access to professional advice and a range of support and capacity building services;
- increased knowledge and understanding of planning and related policy matters;
- increased capacity to engage with the planning system;
- greater awareness of planning and related policy issues and how they affect people and local communities.

The beneficiaries of the company's services are charities or independent voluntary organisations whose purpose is to add value to the community as a whole and which are non-profit making, or private individuals. Private individuals can only benefit where the company is satisfied that they cannot afford to pay for private consultancy or services (eg people from disadvantaged communities or on low incomes).

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Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

Achievements and performance

The company continues to work towards achieving the following **strategic outcomes** identified following a review of its strategy undertaken in 2021:

- greater community engagement in both spatial and community planning by communities with the capacity to influence decision making.
- wider understanding and use by local and central government of proactive and effective approaches to community engagement.
- more equal access to the spatial planning system by disadvantaged people and communities.
- a spatial planning system better informed by learning from our services provision to communities;
- increased awareness and wider understanding of what Participatory Budgeting can achieve with central and local government supporting its implementation;
- greater integration between community planning and spatial planning processes and outcomes;
- a more resilient and sustainable organisation for the future.

During the year the company continued to provide free professional **planning advice and support services** to disadvantaged communities and individuals.

Demand for the service remains high and our casework covers the whole region. During the period covered by this report 31 groups and 107 individuals benefited from our advice and support services.

Groups continue to contact us for help and advice in understanding complex planning procedures, legislation and regulations as they seek to influence how proposed development will shape their communities. Our services included: interpretation of and provision of advice on a wide range of complex and detailed regional and local council planning policies, helping groups prepare statements of case for planning appeals; and advice to groups on procedural aspects of the Public Inquiry process.

We also provided advice and support to groups seeking help on planning requirements pertaining to their own community facilities (including proposals to develop a community hub and nature trail; a community garden on an interface site and converting a former bank building for community use). We advised groups on a wide range of urban and rural development proposals (including men's sheds; housing and apartment developments; community gardens; and anaerobic digesters).

We helped people submit their comments to planning applications for a wide range of proposals including wind turbines; a pig farm adjacent to a residential dwelling; manufacturing, distribution and waste storage facilities, tourism accommodation in the countryside, a hotel development in an AONB, dwellings on farms and houses in the countryside, sporting facilities, sand and gravel operations; and housing developments. We also provided advice on enforcement proceedings; neighbour notification; planning conditions; the planning appeals process; retrospective planning applications; and the requirement for planning permission for a range of domestic structures and alterations.

The company continued to work in partnership with the Department for Infrastructure as co-chair of the **Planning Engagement Partnership** whose aim is to improve community engagement in planning. During the period covered by this report the Partnership focused on working to implement two of the recommendations published in the Planning Your Place report which was published in March 2022

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Year ended 31 March 2023

(which include improving pre-application community engagement; and raising the profile of community engagement in planning and place-shaping). We also participated in the Interim Regional Planning Commission which was established to provide an advisory role to the overall planning improvement programme.

September 2022 saw the completion of ***Putting People in the Lead through Quality Participatory Budgeting*** (a project for which funding from the National Lottery Community Fund's NI Great Ideas programme was awarded in January 2020). The co-designed ***Charter for PB*** to promote and support the design and development of quality PB practice was launched publicly in September 2022. The Charter is aimed at anyone who is involved in designing, supporting or participating in a PB process and it was developed to ensure that local communities are at the heart of every PB process - it also provides clarity on what 'quality' PB looks like in practice and offers practical support to anyone considering a PB project. The project's external evaluation report -also launched publicly in September 2022 - recommended a range of actions aimed at growing PB across the region and the company will continue to work through the PB Works Network which we lead to seek appropriate resources to progress PB.

In October 2022 the company secured funding from the National Lottery Community Fund NI Dormant Accounts Fund NI for a project- ***Transforming and Sustaining Services*** - whose aim is to transform the organisation's digital presence and increase its visibility and service accessibility. Work began in October 2022 with the development of a communications plan and identifying the specific training and capacity building and communication and digital skills needs of staff. The project is to run for two years and will include designing and developing a new organisational brand and website and developing new digital content, services and products to improve access to our advice and engagement services.

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Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

Financial review

The company had two main sources of funding during the period covered by this report:

- a grant from the Department for Infrastructure to provide planning advice and support services to people and communities who would not otherwise have access to advice; and
- a grant from the National Lottery Community Fund Dormant Accounts Fund NI for a two year project (TASS - Transforming and Sustaining our Services) whose aim is to enable us to modernise how we communicate, deliver and sustain our services to better meet the needs of our users.

The Directors acknowledge the grant aid support from the Department for Infrastructure for our independent region-wide Planning Advice Service provided over many years.

During the period covered by this report the organisation also earned income from a range of other assignments and contracts including: providing advice and support on Participatory Budgeting processes being administered by two local councils; planning consultancy to the Woodland Trust; advising on the design of a PB grant making process for a housing and homelessness programme; a plenary session on PB for DfC's Women in the Community Programme and from public and youth community engagement work as a partner in a project to develop a vision and action plan for the future of the region's urban green spaces.

Reserves Policy

The Directors have assessed the main risks to the organisation and designated funds needed to meet these. They have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between six and twelve months of the expenditure. The average expenditure over the past three years including the year to 31 March 2023 was £214,612 and is the uppermost target level for general funds.

The reserves are needed to meet the working capital requirements of the charity and the Directors are confident that at this level they would be able to continue the current activities of the charity for some time in the event of a significant drop in funding. Whilst unrestricted funds stand at £194,765, a designation of £150,000 to sustain activities needed to achieve the charity's aims leaves reserves available to the charity of £44,765 which is below the target level.

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Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

Plans for future periods

Community Places will continue to provide its planning advice and support service to disadvantaged people and communities with the support of grant aid from the Department for Infrastructure.

We will continue to seek opportunities for and resources to promote Participatory Budgeting across the region.

Auditors

In June 2022 the Company issued an open tender for audit and accountancy services - following an assessment of submissions received it agreed to appoint Finegan Gibson (Chartered Accountants) for a three-year term (for the financial years ending March 2023; March 2024; and March 2025).

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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

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

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.

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Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2023

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The trustees' annual report was approved on 5 September 2023 and signed on behalf of the board of trustees by:

R Jackson
Trustee

M Watt
Trustee

Community Places (NI)

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Independent Auditor's Report to the Members of Community Places (NI)

Year ended 31 March 2023

Opinion

We have audited the financial statements of the Group and the charitable company Community Places (NI) (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group and of the parent company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 the 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 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.

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Independent Auditor's Report to the Members of Community Places (NI)

(continued)

Year ended 31 March 2023

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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters 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' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the 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' report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Community Places (NI)

Company Limited by Guarantee

Independent Auditor's Report to the Members of Community Places (NI)

(continued)

Year ended 31 March 2023

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the 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 the trustees either intend to liquidate the charity or to cease operations, or have 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:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
 - any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

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Independent Auditor's Report to the Members of Community Places (NI)

(continued)

Year ended 31 March 2023

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment 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 internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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.

Community Places (NI)

Company Limited by Guarantee

Independent Auditor's Report to the Members of Community Places (NI)

(continued)

Year ended 31 March 2023

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.

Use of our report

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.

Paul Dolan (Senior Statutory Auditor)

For and on behalf of
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

5 September 2023

Community Places (NI)

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income					
Charitable activities	5	148,220	26,250	174,470	202,505
Investment income	6	584	–	584	266
Total income		<u>148,804</u>	<u>26,250</u>	<u>175,054</u>	<u>202,771</u>
Expenditure					
Expenditure on charitable activities	8,9	164,778	49,380	214,158	222,109
Expenditure – Community Technical Services		30	–	30	22
Total expenditure		<u>164,808</u>	<u>49,380</u>	<u>214,188</u>	<u>222,131</u>
Net expenditure		<u>(16,004)</u>	<u>(23,130)</u>	<u>(39,134)</u>	<u>(19,360)</u>
Transfers between funds		(265)	265	–	–
Net movement in funds		<u>(16,269)</u>	<u>(22,865)</u>	<u>(39,134)</u>	<u>(19,360)</u>
Reconciliation of funds					
Total funds brought forward		211,034	323,799	534,833	554,193
Total funds carried forward		<u>194,765</u>	<u>300,934</u>	<u>495,699</u>	<u>534,833</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 17 to 27 form part of these financial statements.

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Company Limited by Guarantee
Statement of Financial Position
31 March 2023

		Group		Charity	
	Note	2023	2022	2023	2022
		£	£	£	£
Fixed assets					
Tangible fixed assets	15	288,446	297,873	288,446	297,873
Current assets					
Debtors	16	61,335	57,905	60,507	57,077
Cash at bank and in hand		170,630	206,703	169,862	205,904
		<u>231,965</u>	<u>264,608</u>	<u>230,369</u>	<u>262,981</u>
Creditors: amounts falling due within one year	17	<u>(18,638)</u>	<u>(19,593)</u>	<u>(28,329)</u>	<u>(29,284)</u>
Net current assets		<u>213,327</u>	<u>245,015</u>	<u>202,040</u>	<u>233,697</u>
Total assets less current liabilities		501,773	542,888	490,486	531,570
Creditors: amounts falling due after more than one year	18	<u>(6,074)</u>	<u>(8,055)</u>	<u>(6,074)</u>	<u>(8,055)</u>
Net assets		<u>495,699</u>	<u>534,833</u>	<u>484,412</u>	<u>523,515</u>
Funds of the charity					
Restricted funds		300,934	323,799	300,934	323,799
Unrestricted funds		194,765	211,034	183,478	199,716
Total charity funds	21	<u>495,699</u>	<u>534,833</u>	<u>484,412</u>	<u>523,515</u>

These financial statements were approved by the board of trustees and authorised for issue on 5 September 2023, and are signed on behalf of the board by:

R Jackson
Trustee

M Watt
Trustee

The notes on pages 17 to 27 form part of these financial statements.

Community Places (NI)

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 2 Downshire Place, Belfast, BT2 7JQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Community Places (NI)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Plant and machinery	-	10% straight line
Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Community Places (NI)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Community Places (NI)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

4. Limited by guarantee

Each of the members of the company has guaranteed to contribute to the assets of the company in the event of the same being wound up to the extent of £10.

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Department for Infrastructure	116,000	–	116,000
Project Income	32,220	–	32,220
The National Lottery Community Fund – NI Great Ideas	–	–	–
Erasmus+ Programme	–	–	–
Other Income	–	–	–
National Lottery Community Fund - Dormant Accounts Fund NI	–	26,250	26,250
Community Foundation for Northern Ireland (Civic Innovation Programme)	–	–	–
	<u>148,220</u>	<u>26,250</u>	<u>174,470</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Department for Infrastructure	116,000	–	116,000
Project Income	38,310	–	38,310
The National Lottery Community Fund – NI Great Ideas	–	32,302	32,302
Erasmus+ Programme	–	10,883	10,883
Other Income	10	–	10
National Lottery Community Fund - Dormant Accounts Fund NI	–	–	–
Community Foundation for Northern Ireland (Civic Innovation Programme)	5,000	–	5,000
	<u>159,320</u>	<u>43,185</u>	<u>202,505</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>584</u>	<u>584</u>	<u>266</u>	<u>266</u>

Community Places (NI)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

7. Commercial trading operation and investment in trading subsidiary

a. Investment in a subsidiary undertaking

The company wholly owns Community Technical Services Limited, a company limited by guarantee and not having a share capital, which is incorporated in Northern Ireland. The major activity of the subsidiary is the provision of planning, architectural and related services to community organisations throughout Northern Ireland. The subsidiary donates the majority of its profits to the charity. During the year ended 31 March 2023, there was no trading activity through the subsidiary.

b. A summary of the trading results is shown below:-

	2023 £	2022 £
Turnover	-	-
Cost of sales and administrative expenses	(30)	(22)
	-----	-----
Net (loss)/profit	(30)	(22)
	-----	-----
Profit / (loss) incurred by subsidiary	(30)	(22)
	-----	-----
The assets and liabilities of the subsidiary were:		
Current assets	11,362	11,392
Current liabilities	(73)	(73)
	-----	-----
Total net assets	11,289	11,319
	-----	-----
Reserves	11,289	11,319
	-----	-----

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Providing services to people and community groups	151,504	49,380	200,884
Support costs	13,304	-	13,304
	<u>164,808</u>	<u>49,380</u>	<u>214,188</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Providing services to people and community groups	146,714	61,910	208,624
Support costs	13,507	-	13,507
	<u>160,221</u>	<u>61,910</u>	<u>222,131</u>

Community Places (NI)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Providing services to people and community groups	200,884	9,089	209,973	217,730
Governance costs	–	4,215	4,215	4,401
	<u>200,884</u>	<u>13,304</u>	<u>214,188</u>	<u>222,131</u>

10. Analysis of support costs

	Analysis of support costs £	Total 2023 £	Total 2022 £
Staff costs	8,725	8,725	8,887
Premises	221	221	73
General office	143	143	146
Governance costs	4,215	4,215	4,401
	<u>13,304</u>	<u>13,304</u>	<u>13,507</u>

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>9,427</u>	<u>10,759</u>

12. Auditors remuneration

	2023 £	2022 £
Fees payable for the audit of the financial statements	<u>4,054</u>	<u>4,290</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	154,499	149,247
Social security costs	10,714	10,220
Employer contributions to pension plans	9,279	18,277
	<u>174,492</u>	<u>177,744</u>

The average head count of employees during the year was 5 (2022: 6).

Community Places (NI)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

13. Staff costs *(continued)*

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £59,044 (2022:£37,493).

14. Trustee remuneration and expenses

No remuneration or other benefits form employment with the charity or a related entity were received by the trustees. (2022: Nil)

15. Tangible fixed assets – Group

	Freehold property £	Plant and equipment £	Office equipment £	Total £
Cost				
At 1 April 2022 and 31 March 2023	<u>430,130</u>	<u>42,842</u>	<u>9,587</u>	<u>482,559</u>
Depreciation				
At 1 April 2022	134,442	41,791	8,453	184,686
Charge for the year	8,603	446	378	9,427
At 31 March 2023	<u>143,045</u>	<u>42,237</u>	<u>8,831</u>	<u>194,113</u>
Carrying amount				
At 31 March 2023	<u>287,085</u>	<u>605</u>	<u>756</u>	<u>288,446</u>
At 31 March 2022	<u>295,688</u>	<u>1,051</u>	<u>1,134</u>	<u>297,873</u>

Tangible fixed assets – Charity

	Freehold property £	Plant and machinery £	Equipment £	Total £
Cost				
At 1 April 2022 and 31 March 2023	<u>430,130</u>	<u>8,766</u>	<u>9,587</u>	<u>448,483</u>
Depreciation				
At 1 April 2022	134,442	7,715	8,453	150,610
Charge for the year	8,603	446	378	9,427
At 31 March 2023	<u>143,045</u>	<u>8,161</u>	<u>8,831</u>	<u>160,037</u>
Carrying amount				
At 31 March 2023	<u>287,085</u>	<u>605</u>	<u>756</u>	<u>288,446</u>
At 31 March 2022	<u>295,688</u>	<u>1,051</u>	<u>1,134</u>	<u>297,873</u>

Community Places (NI)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Debtors

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade debtors	59,385	56,149	58,557	55,321
Prepayments and accrued income	1,950	1,756	1,950	1,756
	<u>61,335</u>	<u>57,905</u>	<u>60,507</u>	<u>57,077</u>

17. Creditors: amounts falling due within one year

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Bank loans and overdrafts	2,630	2,630	2,630	2,630
Amounts owed to group undertakings	–	–	9,764	9,764
Accruals and deferred income	7,710	10,588	7,710	10,515
Social security and other taxes	7,414	5,696	7,414	5,696
Other creditors	884	679	811	679
	<u>18,638</u>	<u>19,593</u>	<u>28,329</u>	<u>29,284</u>

18. Creditors: amounts falling due after more than one year

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Bank loans				
Repayable 1-2 years	2,630	2,600	2,630	2,600
Repayable 2-5 years	3,444	5,455	3,444	5,455
	<u>6,074</u>	<u>8,055</u>	<u>6,074</u>	<u>8,055</u>

The loan is secured by way of legal charge over the property at 2 Downshire Place, Belfast.

19. Deferred income

	2023	2022
	£	£
At 1 April 2022	4,380	5,520
Amount released to income	(2,460)	(3,590)
Amount deferred in year	–	2,450
At 31 March 2023	<u>1,920</u>	<u>4,380</u>

Community Places (NI)

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2023

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £9,279 (2022: £18,277).

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General Funds	61,034	148,804	(164,808)	(265)	44,765
Designated Funds	150,000	–	–	–	150,000
	<u>211,034</u>	<u>148,804</u>	<u>(164,808)</u>	<u>(265)</u>	<u>194,765</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General Funds	61,669	159,586	(160,221)	–	61,034
Designated Funds	150,000	–	–	–	150,000
	<u>211,669</u>	<u>159,586</u>	<u>(160,221)</u>	<u>–</u>	<u>211,034</u>

Restricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Downshire Place National Lottery Community Fund - NI	295,917	–	(8,603)	–	287,314
Great Ideas National Lottery Community Fund	27,882	–	(28,147)	265	–
-Dormant Accounts Fund NI	–	26,250	(12,630)	–	13,620
Erasmus+ Programme	–	–	–	–	–
	<u>323,799</u>	<u>26,250</u>	<u>(49,380)</u>	<u>265</u>	<u>300,934</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Downshire Place National Lottery Community Fund - NI	304,520	–	(8,603)	–	295,917
Great Ideas National Lottery Community Fund	37,626	32,302	(42,046)	–	27,882
-Dormant Accounts Fund NI	–	–	–	–	–
Erasmus+ Programme	378	10,883	(11,261)	–	–
	<u>342,524</u>	<u>43,185</u>	<u>(61,910)</u>	<u>–</u>	<u>323,799</u>

Community Places (NI)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,361	287,085	288,446
Current assets	218,116	13,849	231,965
Creditors less than 1 year	(18,638)	–	(18,638)
Creditors greater than 1 year	(6,074)	–	(6,074)
Net assets	<u>194,765</u>	<u>300,934</u>	<u>495,699</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	–	297,873	297,873
Current assets	238,682	25,926	264,608
Creditors less than 1 year	(19,593)	–	(19,593)
Creditors greater than 1 year	(8,055)	–	(8,055)
Net assets	<u>211,034</u>	<u>323,799</u>	<u>534,833</u>

23. Legal status of the Charity

Each of the members of the company has guaranteed to contribute to the assets of the company in the event of the same being wound up to the extent of £10.

24. Corporation Taxation

The Charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

25. APB Ethical Standard – Provisions available for small entities

In common with many other organisations of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

26. Contingencies

Certain grants received and receivable may become repayable to funders if the charity is no longer able to meet the conditions under which they were awarded. Due to the nature of these contingencies it is not possible to quantify the potential financial effect or give an indication of timing as to when the liabilities may arise.

27. Related parties

The company has taken advantage of exemptions from disclosing related party transactions between the Group and the subsidiaries under section 33 of FRS 102.

Community Places (NI)
Company Limited by Guarantee
Management Information
Year ended 31 March 2023

The following pages do not form part of the financial statements.

Community Places (NI)

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023	2022
	£	£
Income		
Charitable activities		
Department for Infrastructure	116,000	116,000
Project Income	32,220	38,310
The National Lottery Community Fund - Great Ideas	–	32,302
Erasmus+ Programme	–	10,883
Other Income	–	10
National Lottery Community Fund - Dormant Accounts Fund NI	26,250	–
Community Foundation for Northern Ireland (Civic Innovation Programme)	–	5,000
	<u>174,470</u>	<u>202,505</u>
Investment income		
Bank interest receivable	<u>584</u>	<u>266</u>
Total income	<u><u>175,054</u></u>	<u><u>202,771</u></u>

Community Places (NI)

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Expenditure on charitable activities		
Providing services to people and community groups		
<i>Activities undertaken directly</i>		
Wages/salaries	145,774	140,360
Employer's NIC	10,714	10,220
Pension costs	9,279	18,277
Light & heat	1,201	537
Repairs & maintenance	2,499	4,246
Insurance	3,007	862
Telephone	2,311	1,980
Office Equipment & Maintenance	1,862	4,181
Depreciation	9,427	10,759
Interest on bank loans and overdrafts	649	733
General Office	63	507
Training & Recruitment Costs	395	1,083
Subscriptions & Memberships	829	1,149
Project Costs	12,467	11,978
Printing, Postage & Stationery	403	276
Travel	4	54
Promotion Costs	–	960
Contingency	–	462
	<u>200,884</u>	<u>208,624</u>
<i>Support costs</i>		
Wages/salaries	8,725	8,887
Light & heat	63	28
Insurance	158	45
Telephone	122	104
General office	–	28
Printing, Postage & Stationery	21	14
	<u>9,089</u>	<u>9,106</u>
<i>Governance costs</i>		
Governance costs - audit fees	4,054	4,290
Governance costs - Bank Charges	131	89
	<u>4,185</u>	<u>4,379</u>
Expenditure on charitable activities	<u>214,158</u>	<u>222,109</u>
Community Technical Services		
Governance costs - Bank Charges	30	22
Net expenditure	<u>(39,134)</u>	<u>(19,360)</u>