

**Community Places (NI)**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 March 2025**

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 2025**

---

	<b>Page</b>
Trustees' annual report (incorporating the directors' report)	<b>1</b>
Independent auditor's report to the members	<b>10</b>
Statement of financial activities (including income and expenditure account)	<b>15</b>
Statement of financial position	<b>16</b>
Notes to the financial statements	<b>17</b>

---

# Community Places (NI)

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Directors' Report)

Year ended 31 March 2025

---

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 2025.

#### 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  
N McMahon (Resigned 14 October 2024)  
A McNickle  
B Murtagh  
C Polley (Resigned 14 October 2024)  
G Rafferty (Appointed 10 December 2024)  
N Toman  
M Watt

**Company secretary** L O'Kane (Resigned 31 August 2024)  
P Roberts (Appointed 3 September 2024)

**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 2025

---

#### 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 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 2024 to March 2025 and up to the date of this report were as follows:

B Conway  
M Graham  
R Jackson  
S Johnston  
N McMahon (resigned October 2024)  
A McNickle  
B Murtagh  
C Polley (resigned October 2024)  
G Rafferty (appointed December 2024)  
N Toman  
M Watt

##### Directors' Responsibilities

The Directors are responsible for preparing the Directors' Report and the financial statements in

---

# Community Places (NI)

## Company Limited by Guarantee

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

#### Year ended 31 March 2025

---

accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under 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 2025

#### **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.

# Community Places (NI)

## Company Limited by Guarantee

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

Year ended 31 March 2025

---

#### 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).

# Community Places (NI)

## Company Limited by Guarantee

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

#### Year ended 31 March 2025

---

#### 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 advice service remains high and our casework covers the whole region. During 2024-2025, 45 groups and 108 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 and helping groups prepare statements of case for planning appeals.

We helped groups seeking advice on planning requirements relating to their own community facilities (including proposed internal works to an Iqraa School and Mosque; converting a container for community use; developing community gardens and spaces; and proposed works to sports clubs). We also helped groups comment on a wide range of planning applications which would impact on their communities (including proposals for mineral extraction works, waste disposal facilities, a battery energy storage system and wind masts; a proposal which would involve the closure of a significant public amenity; and a proposal for a large scale housing development. Groups also sought advice on planning procedural matters including navigating the planning portal, submitting planning applications, the Judicial Review process, complaints, enforcement and planning appeals.

We provided advice to people on enforcement, retrospective planning applications, complaints, change of use, Tree Preservation Orders, HMO applications and HMO legislation, speaking rights at planning committees, Local Development Plans, the planning appeals process, and on a wide range of planning issues relating to development in the countryside and householder developments.

The company continued to work in partnership with the Department for Infrastructure by contributing to the work of the Interim Regional Planning Commission (which provides an advisory role to the planning improvement programme).

# Community Places (NI)

## Company Limited by Guarantee

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

#### Year ended 31 March 2025

---

September 2024 saw the completion of our **Transforming and Sustaining Services** project (a two year project funded by the National Lottery Community Fund NI Dormant Accounts Fund NI). Through this project the organisation has modernised how it communicates and delivers its services - project outcomes included refreshed digital infrastructure including a new website and a new brand and refreshed social media content. The staff team improved its digital and communication skills to better promote the organisation's values and services in an accessible, creative and engaging way.

The project also afforded the Board and Staff teams the opportunity to consider the unique offering which Community Places provides to communities and other partners, providing the organisation with a strong foundation to continue to build on its resilience and reach.

#### 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 fee income from a range of assignments and contracts including providing advice and support on Participatory Budgeting processes being administered by two local councils. It also earned income from two place shaping plan assignments commissioned via the Housing Executive.

#### 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 2025 was £222,146 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 £221,452 a designation of **£150,000** to sustain activities needed to achieve the charity's aims leaves reserves available to the charity of £71,452 which is below the target level.

# Community Places (NI)

## Company Limited by Guarantee

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

Year ended 31 March 2025

---

#### 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.

## Community Places (NI)

### Company Limited by Guarantee

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

Year ended 31 March 2025

---

#### 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 (incorporating the directors' report) and the strategic report were approved on 11 September 2025 and signed on behalf of the board of trustees by:



M Graham  
Trustee



M Watt  
Trustee

# Community Places (NI)

## Company Limited by Guarantee

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

Year ended 31 March 2025

---

#### Opinion

We have audited the financial statements of Community Places (NI) (the 'charity') for the year ended 31 March 2025 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 charity's affairs as at 31 March 2025 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.

# Community Places (NI)

## Company Limited by Guarantee

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

*(continued)*

**Year ended 31 March 2025**

---

#### **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.

#### **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.

## **Community Places (NI)**

### **Company Limited by Guarantee**

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

*(continued)*

#### **Year ended 31 March 2025**

---

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standard for Auditors', in the circumstances set out in note 28 to the financial statements.

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.

# Community Places (NI)

## Company Limited by Guarantee

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

(continued)

Year ended 31 March 2025

---

#### 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.

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.

# Community Places (NI)

## Company Limited by Guarantee

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

*(continued)*

#### Year ended 31 March 2025

---

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.

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.

## Community Places (NI)

### Company Limited by Guarantee

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

*(continued)*

**Year ended 31 March 2025**

---

As explained more fully in the Trustees' Responsibilities Statement (set out on page 10 ), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standard for Auditors', in the circumstances set out in note 28 to the financial statements.

### **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

11 September 2025

# Community Places (NI)

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
<b>Income</b>					
Donations	5	480	-	480	180
Charitable activities	6	205,115	21,750	226,865	218,722
Investment income	7	3,490	-	3,490	173
<b>Total income</b>		<u>209,085</u>	<u>21,750</u>	<u>230,835</u>	<u>219,075</u>
<b>Expenditure</b>					
Expenditure on charitable activities	9,10	(203,479)	(30,848)	(234,327)	(217,865)
Expenditure – Community Technical Services		(30)	-	(30)	(29)
<b>Total expenditure</b>		<u>(203,509)</u>	<u>(30,848)</u>	<u>(234,357)</u>	<u>(217,894)</u>
Net losses on investments		<u>(1,800)</u>	-	<u>(1,800)</u>	-
<b>Net income/(expenditure) and net movement in funds</b>		<u>3,776</u>	<u>(9,098)</u>	<u>(5,322)</u>	<u>1,181</u>
Transfers between funds		<u>(143)</u>	143	-	-
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>217,819</u>	<u>279,063</u>	<u>496,882</u>	<u>495,701</u>
<b>Total funds carried forward</b>		<u>221,452</u>	<u>270,108</u>	<u>491,560</u>	<u>496,882</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.

**Community Places (NI)**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**31 March 2025**

	Note	Group		Charity	
		2025 £	2024 £	2025 £	2024 £
<b>Fixed assets</b>					
Tangible fixed assets	16	269,884	279,165	269,884	279,165
Investments	17	48,200	-	48,200	-
		<u>318,084</u>	<u>279,165</u>	<u>318,084</u>	<u>279,165</u>
<b>Current assets</b>					
Debtors		96,314	73,044	95,486	72,216
Cash at bank and in hand		97,362	167,637	96,650	166,896
		<u>193,676</u>	<u>240,681</u>	<u>192,136</u>	<u>239,112</u>
<b>Creditors: amounts falling due within one year</b>	18	<u>(18,245)</u>	<u>(18,887)</u>	<u>(27,936)</u>	<u>(28,578)</u>
<b>Net current assets</b>		<u>175,431</u>	<u>221,794</u>	<u>164,200</u>	<u>210,534</u>
<b>Total assets less current liabilities</b>		<u>493,515</u>	<u>500,959</u>	<u>482,284</u>	<u>489,699</u>
<b>Creditors: amounts falling due after more than one year</b>	19	<u>(1,955)</u>	<u>(4,077)</u>	<u>(1,955)</u>	<u>(4,077)</u>
<b>Net assets</b>		<u>491,560</u>	<u>496,882</u>	<u>480,329</u>	<u>485,622</u>
<b>Funds of the charity</b>					
Restricted funds		270,108	279,063	270,108	279,063
Unrestricted funds		221,452	217,819	210,221	206,559
<b>Total charity funds</b>	22	<u>491,560</u>	<u>496,882</u>	<u>480,329</u>	<u>485,622</u>

These financial statements were approved by the board of trustees and authorised for issue on 11 September 2025, and are signed on behalf of the board by:



M Graham  
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 2025

---

#### 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.

# Community Places (NI)

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

---

#### 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 2025

---

#### 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 2025

---

#### 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 2025

---

#### 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. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
<b>Donations</b>				
Donations	480	480	180	180

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2025 £</b>
Department for Infrastructure	116,000	–	116,000
Project Income	89,115	–	89,115
Other Income	–	–	–
Dormant Accounts	–	21,750	21,750
	<u>205,115</u>	<u>21,750</u>	<u>226,865</u>

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2024 £</b>
Department for Infrastructure	112,250	–	112,250
Project Income	56,258	–	56,258
Other Income	2,214	–	2,214
Dormant Accounts	–	48,000	48,000
	<u>170,722</u>	<u>48,000</u>	<u>218,722</u>

#### 7. Investment income

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	3,490	3,490	173	173

---

# Community Places (NI)

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

---

#### 8. 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 2025, there was no trading activity through the subsidiary.

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Turnover	1	-
Cost of sales and administrative expenses	(30)	(29)
	-----	-----
Net (loss)/profit	(29)	(29)
	-----	-----
Profit / (loss) incurred by subsidiary	(29)	(29)
	-----	-----
The assets and liabilities of the subsidiary were:		
Current assets	11,304	11,333
Current liabilities	(73)	(73)
	-----	-----
Total net assets	11,231	11,260
	-----	-----
Reserves	11,231	11,260
	-----	-----

#### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Providing services to people and community groups	188,835	30,848	219,683
Support costs	14,674	-	14,674
	<u>203,509</u>	<u>30,848</u>	<u>234,357</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Providing services to people and community groups	135,841	69,871	205,712
Support costs	12,182	-	12,182
	<u>148,023</u>	<u>69,871</u>	<u>217,894</u>

---

# Community Places (NI)

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Providing services to people and community groups	219,683	10,281	229,964	213,480
Governance costs	–	4,393	4,393	4,414
	<u>219,683</u>	<u>14,674</u>	<u>234,357</u>	<u>217,894</u>

#### 11. Analysis of support costs

	Analysis of support costs £	Total 2025 £	Total 2024 £
Staff costs	9,959	9,959	7,462
Premises	169	169	153
General office	153	153	153
Governance costs	4,393	4,393	4,414
	<u>14,674</u>	<u>14,674</u>	<u>12,182</u>

#### 12. Net losses on investments

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Gains/(losses) on other investment assets	<u>(1,800)</u>	<u>(1,800)</u>	<u>–</u>	<u>–</u>

#### 13. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>9,281</u>	<u>9,281</u>

#### 14. Auditors remuneration

	2025 £	2024 £
Fees payable for the audit of the financial statements	<u>4,268</u>	<u>4,290</u>

#### 15. Staff costs

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

	2025 £	2024 £
Wages and salaries	172,586	149,196
Social security costs	12,471	10,668
Employer contributions to pension plans	14,118	10,831
	<u>199,175</u>	<u>170,695</u>

The average head count of employees during the year was 5 (2024: 6).

# Community Places (NI)

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

---

#### 15. Staff costs *(continued)*

No employee received employee benefits of more than £60,000 during the year (2024: 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 £64,371 (2024:£61,620).

#### 16. Trustee remuneration and expenses

No remuneration or other benefits form employment with the charity or a related entity were received by the trustees. (2024: Nil)

#### 17. Tangible fixed assets – Group

	Freehold property £	Plant and machinery £	Equipment £	Total £
<b>Cost</b>				
<b>At 1 April 2024 and 31 March 2025</b>	<u>430,130</u>	<u>42,842</u>	<u>9,587</u>	<u>482,559</u>
<b>Depreciation</b>				
At 1 April 2024	151,648	42,537	9,209	203,394
Charge for the year	<u>8,603</u>	<u>300</u>	<u>378</u>	<u>9,281</u>
<b>At 31 March 2025</b>	<u>160,251</u>	<u>42,837</u>	<u>9,587</u>	<u>212,675</u>
<b>Carrying amount</b>				
<b>At 31 March 2025</b>	<u>269,879</u>	<u>5</u>	<u>–</u>	<u>269,884</u>
At 31 March 2024	<u>278,482</u>	<u>305</u>	<u>378</u>	<u>279,165</u>

#### Tangible fixed assets – Charity

	Freehold property £	Plant and machinery £	Equipment £	Total £
<b>Cost</b>				
<b>At 1 April 2024 and 31 March 2025</b>	<u>430,130</u>	<u>8,766</u>	<u>9,587</u>	<u>448,483</u>
<b>Depreciation</b>				
At 1 April 2024	151,648	8,461	9,209	169,318
Charge for the year	<u>8,603</u>	<u>300</u>	<u>378</u>	<u>9,281</u>
<b>At 31 March 2025</b>	<u>160,251</u>	<u>8,761</u>	<u>9,587</u>	<u>178,599</u>
<b>Carrying amount</b>				
<b>At 31 March 2025</b>	<u>269,879</u>	<u>5</u>	<u>–</u>	<u>269,884</u>
At 31 March 2024	<u>278,482</u>	<u>305</u>	<u>378</u>	<u>279,165</u>

---

# Community Places (NI)

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

---

#### 18. Investments

	Other investments £
<b>Cost or valuation</b>	
At 1 April 2024	–
Additions	50,000
Fair value movements	<u>(1,800)</u>
<b>At 31 March 2025</b>	<u>48,200</u>
<b>Impairment</b>	
At 1 April 2024 and 31 March 2025	<u>–</u>
<b>Carrying amount</b>	
At 31 March 2025	<u>48,200</u>
At 31 March 2024	<u>–</u>

#### 19. Debtors

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Trade debtors	94,413	70,872	93,585	70,043
Prepayments and accrued income	1,901	2,173	1,901	2,173
	<u>96,314</u>	<u>73,044</u>	<u>95,486</u>	<u>72,216</u>

#### 20. Creditors: amounts falling due within one year

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Bank loans and overdrafts	2,630	2,630	2,630	2,629
Amounts owed to group undertakings	–	–	9,764	9,764
Accruals and deferred income	5,868	8,489	5,795	8,416
Social security and other taxes	9,747	7,768	9,747	7,769
	<u>18,245</u>	<u>18,887</u>	<u>27,936</u>	<u>28,578</u>

#### 21. Creditors: amounts falling due after more than one year

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
<b>Bank loans</b>				
Repayable 1-2 years	1,955	4,077	1,955	4,077
	<u>1,955</u>	<u>4,077</u>	<u>1,955</u>	<u>4,077</u>

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

---

# Community Places (NI)

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

#### 22. Deferred income

	2025 £	2024 £
At 1 April 2024	3,024	1,920
Amount released to income	(3,024)	(1,920)
Amount deferred in year	–	3,024
<b>At 31 March 2025</b>	<b>–</b>	<b>3,024</b>

#### 23. 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 £14,118 (2024: £10,831).

#### 24. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 March 2025 £
General Funds	67,819	209,085	(203,509)	(143)	(1,800)	71,452
Designated Funds	150,000	–	–	–	–	150,000
	<u>217,819</u>	<u>209,085</u>	<u>(203,509)</u>	<u>(143)</u>	<u>(1,800)</u>	<u>221,452</u>

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 March 2024 £
General Funds	44,765	171,705	(148,021)	–	–	67,819
Designated Funds	150,000	–	–	–	–	150,000
	<u>194,765</u>	<u>171,705</u>	<u>(148,021)</u>	<u>–</u>	<u>(1,800)</u>	<u>217,819</u>

The designated fund relates to funds held to sustain activities needed to achieve the charity's aims for a period of time in the event of a loss of funding.

##### Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Downshire Place	278,711	–	(8,603)	–	270,108
National Lottery Community Fund – Dormant Accounts Fund NI	352	21,750	(22,245)	143	–
	<u>279,063</u>	<u>21,750</u>	<u>(30,848)</u>	<u>143</u>	<u>270,108</u>

## Community Places (NI)

### Company Limited by Guarantee

#### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2025

---

##### 24. Analysis of charitable funds (continued)

	At 1 April 202 3	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Downshire Place	287,314	-	(8,603)	-	278,711
National Lottery Community Fund – Dormant Accounts Fund NI	13,620	48,000	(61,268)	-	352
	<u>300,934</u>	<u>48,000</u>	<u>(69,871)</u>	<u>-</u>	<u>279,063</u>

##### 25. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	4	269,880	269,884
Investments	48,200	-	48,200
Current assets	193,448	228	193,676
Creditors less than 1 year	(18,245)	-	(18,245)
Creditors greater than 1 year	(1,955)	-	(1,955)
<b>Net assets</b>	<u>221,452</u>	<u>270,108</u>	<u>491,560</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	682	278,483	279,165
Current assets	240,101	580	240,681
Creditors less than 1 year	(18,887)	-	(18,887)
Creditors greater than 1 year	(4,077)	-	(4,077)
<b>Net assets</b>	<u>217,819</u>	<u>279,063</u>	<u>496,882</u>

##### 26. 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.

##### 27. 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.

##### 28. Ethical standards

In common with many other businesses 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.

# Community Places (NI)

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

---

#### **29. 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.

#### **30. 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 2025**

---

**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 2025

---

	<b>2025</b>	2024
	£	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	480	180
	<u>          </u>	<u>          </u>
<b>Charitable activities</b>		
Department for Infrastructure	116,000	112,250
Project Funding	89,115	56,258
Other Income	–	2,214
Dormant Accounts	21,750	48,000
	<u>226,865</u>	<u>218,722</u>
	<u>          </u>	<u>          </u>
<b>Investment income</b>		
Bank interest receivable	3,490	173
	<u>          </u>	<u>          </u>
<b>Total income</b>	<u>230,835</u>	<u>219,075</u>

---

# Community Places (NI)

## Company Limited by Guarantee

### Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
<b>Expenditure on charitable activities</b>		
<b>Providing services to people and community groups</b>		
<b><i>Activities undertaken directly</i></b>		
Wages/salaries	162,627	141,736
Employer's NIC	12,471	10,668
Pension costs	14,118	10,831
Light & heat	2,364	2,214
Repairs & maintenance	1,881	2,032
Insurance	2,191	1,598
Telephone	2,306	2,289
Office Equipment & Maintenance	2,960	2,508
Depreciation	9,281	9,281
Interest on bank loans and overdrafts	509	632
General Office Expenses	122	91
Training & Recruitment Costs	1,733	308
Subscriptions & Memberships	1,007	1,485
Project Costs	5,369	19,429
Printing, Postage & Stationery	426	525
Travel	318	85
	<u>219,683</u>	<u>205,712</u>
<b><i>Support costs</i></b>		
Wages/salaries	9,959	7,460
Light & heat	124	115
Insurance	45	39
Telephone	121	121
General office	10	5
Printing, Postage & Stationery	22	28
	<u>10,281</u>	<u>7,768</u>
<b><i>Governance costs</i></b>		
Governance costs - audit fees	4,268	4,290
Governance costs - Bank Charges	95	95
	<u>4,363</u>	<u>4,385</u>
<b>Expenditure on charitable activities</b>	<u>234,327</u>	<u>217,865</u>
<b>Community Technical Services</b>		
Governance costs - Bank Charges	30	29
<b>Net income / (expenditure)</b>	<u>(3,522)</u>	<u>1,181</u>
<b>Net losses on investments</b>		
Gains/(losses) on other investment assets	<u>(1,800)</u>	<u>—</u>
<b>Net (expenditure)/income</b>	<u>(5,322)</u>	<u>1,181</u>